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ENGLISH PROCEEDINGS

PERCEPTIONS OF PERSONAL RISK IN TOURISM DESTINATION CHOICES

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ABSTRACT

Perception of risk varies across tourists and is a major component of the decision-making process for evaluating destinations. Similarly, tour operators assess risk as they seek to keep travelers safe and to attract future travelers. Personal risk includes physical, financial, health-related, and social elements. Yet, little research has been done on the cognitive and emotional processes that lead tourists and tour operators to make destination choices. Our research seeks to uncover and test factors that affect tourists' decisions to participate in trips to potentially risky locations, and that affect eco-tour operators' decisions about offering trips to potentially risky locations. Our research methodology begins with qualitative field research in Mexico that will integrate participant observation and in-depth interviews of both tourists and tour company leaders. We will then test the factors and hypotheses with a survey and experimental treatments. Our research will provide valuable methodological, theoretical, and managerial contributions.

JEL: M3, Z3

KEYWORDS: Marketing, Consumer Behavior, Tourism, Risk

INTRODUCTION

International terrorist activities, organized crime, pandemic diseases, natural disasters, economic crises, and other threatening events have recently heightened the sense of personal risk, particularly regarding tourism destinations in certain regions and nations. Personal travel risk includes physical, financial, health-related, and social elements (Hajibaba, Gretzel, Leisch, and Dolnicar, 2015). Relatively little research has been done on the cognitive and emotional processes that lead tourists and tour operators to make destination choices. This paper reviews prior literature on tourists' and managers' perceptions of destination risk and personal risk. We outline our proposed research methodology, which is one of the few designs in this literature that includes and integrates qualitative field research in Mexico and a quantitative survey and experimental design. The methodology seeks to answer the central research question regarding what role perceived personal risk plays in the destination decisions of eco-tourists and of tour operators. Data will be collected with tourists on eco-tours in Mexico, a nation perceived by many as "personally risky," and with tourists and managers in the United States. The conclusion will offer methodological, theoretical, and managerial contributions of our research.

LITERATURE REVIEW

For decades the consumer behavior literature has examined the construct of perceived risk. Many studies use Mowen and Minors' (1998) definition of perceived risk, which is a "consumer's perception of overall negativity of a course of action based on an assessment of the possible negative outcomes and the likelihood that those outcomes will occur" (p. 176). In the tourism literature personal risk includes the pre-travel perceptions of personal threats and the actual experiences during the journey (Tsaur, Tzeng, and Wang, 1997). Destination risk includes terrorism, crime, natural disasters and spread of disease (Kozak, Crotts and Law, 2007). Fischolff et al. (2004) found tourists' inclinations to travel to a destination is strongly predicted by whether their estimate of riskiness of location is above or below their risk tolerability threshold. Personal risks can be physical, financial, health, and social (Hajibaba et al, 2015). Perception of risk varies

across tourists and is a major component of the decision-making process for evaluating destinations. Individuals logically compare alternative locations on a costs and benefits analysis (Sönmez and Graefe, 1998). The costs range from disappointment, injury or even death (Enders Sanders and Parise, 1992). Within the tourism literature there is a strong emphasis on context-specific factors and perception of risk. Many studies show support for the occurrence of a crisis event leading to an increase in cancelled trips. These external events influence travelers' perceptions of riskiness of destinations. Rittichainuwat and Chakraborty (2009) found 20% of foreign tourists canceled their vacations to Thailand after a bomb blast at a major airport. Sönmez and Graefe (1998) suggest that many travelers avoid the Middle East because of the frequency of terrorist attacks in the region. Shortly after the 2002 terrorist attacks in Bali, Fischhoff et al. (2004) found that worry over travel risks played a role in tourists' avoiding places with recent crisis events.

Roselius (1971) posits that when faced with risk tourists will select among several options: postpone travelling, go to a perceived less risky location, shift risk by purchasing trip insurance, or cancel the trip. Tourists use a variety of rationalization strategies to justify a decision to a risky destination (Uriely et al., 2007). In addition tourists may use a number of risk reduction strategies such as conducting additional research to reduce uncertainty of the situation (Fuchs and Reichel, 2011). More recently, a market-focused approach to establishing resistance in risky situations has emerged in the literature (Farr-Warton, Brown, Dick, and Peterson, 2012). The conceptualization and empirical testing of the 'crisis-resistant' tourist is a new element of the tourism literature (Hajibaba et al., 2015). Hajibaba et al. (2015) investigated behavioral resistance and risk propensity of tourists to inform tourist companies of an important market to target with customized products and promotion. The authors found that crisis resistant tourists are more willing to take risks across all risk categories: physical, financial, health, and social. The literature also identifies a unique group of travelers that are attracted to locations associated with risk. Bello and Etzel (1985) suggest that the excitement of traveling to a risky location is linked to an individual's lifestyle. Thus, risk can be a motivating factor for destination selection (Fuchs and Reichel, 2011), rather than a limitation. Nonetheless, Cater (2006) argues that adventure-seeking travelers desire the thrill of the experience, not the actual risk.

From a managerial perspective, tourism company operators seek to keep travelers safe to minimize negative evaluations and attract future travelers (Lepp and Gibson, 2003). Thus, decisions made by managers on the location and timing of trips are critical. Successful organizations are flexible in their response to complex environments, manage crisis effectively through adaptive capacity, and reduce vulnerabilities to risky situations (Seville et al., 2008). A few studies examine proactive strategic planning, including the ability of organizations to strategically plan around crisis events. For example, Ritchie et al. (2011) found organizational type and size to impact the execution of crisis planning and preparedness. We have found little research on the cognitive and emotional processes that lead tourists and tour operators to make destination decisions. Literature on how managers assess personal risk is particularly scanty. Another short coming of the literature on destination decision-making, risk reduction strategies, and risk rationalization is the reliance on self-reported data. Although profiles of tourists who travel to risky areas have been described, the relative importance of the factors in destination choices has not been tested and presented. In addition participant observer field research is needed that observes and analyzes tourists and tour company leaders while travelling in risky locations (Hajibaba et al. 2015).

METHODOLOGY

Our central research question is "what role does perceived personal risk play in the decisions of ecotourism companies to offer (or not to offer) tours to threatening areas, and what role does perceived personal risk play in the decisions of ecotourists to go (or not to go) on such tours?" We will investigate whether and how perceptions of personal risk affect destination decisions made before and during nature-based tours. To address this question and topic, we will use two efforts - one qualitative and one quantitative. The qualitative work is expected to yield a deeper conceptual understanding of our research topic, while the

quantitative work will focus on collecting data to analyze key issues identified during the qualitative part of the project.

Qualitative Research

One principal investigator will become a participant observer on two different avi-tourism trips to Mexico one to a region the U.S. Department of State classifies as moderate-to-high risk and the other to a region considered as low-to-moderate risk (U.S. Department of State, 2015). Both trips will be completed in early 2016. On these trips, in-depth interviews will be conducted with both tour participant birders (n=15-20) and group leaders (n=2). After the trips in-depth interviews will also be conducted with a set of eco-tourists who have decided to not participate in tours in Mexico (n=10), and with owners and/or managers of three major eco-tour companies. By interviewing eco-tourists on trips with different perceived risk levels, and tour operators (owners, managers, and group leaders) who make decisions about which nations to operate trips in, we plan to address several objectives, including the two below.

To uncover factors, including cognitive and emotional processes, that influence eco-tourists' decisions about participating in trips to potentially risky locations, both before and during a journey.

To uncover factors that influence eco-tour operators' decisions about offering and managing trips to potentially risky locations.

We will design the depth interview guides based on issues uncovered during the literature review, as well as using open-ended questions. It appears that factors affecting consumer and operator decisions generally fall into two categories: internal and external factors. Internal factors include issues such as personality traits, perceptions of risk, risk-related attitudes, and decision processing. External factors include issues such as past area-related political and criminal activity, the frequency and severity of such activity, the proximity of that activity to the specific destination, the coverage of such activity in the media, and the influence of significant other people. Through probing, we may uncover additional factors germane to our research objectives, such as the roles of emotions. We will also observe and ask about risk reduction strategies and rationalization strategies used by the eco-tourists in our sample. Depth interview results will be analyzed using basic content analysis methods (Bowen, 2002).

Quantitative Research

We will obtain email listings of eco-tourists who have expressed an interest in, or have participated in, international trips sponsored by eco-tour operators. We will administer an on-line survey that includes variables identified through the qualitative research; when available, previously-validated scales will be used (e.g. Rohrmann, 2002). The survey will be comprised primarily of key internal variables. The survey will yield estimates of the degree to which selected traits, attitudes, decision processes and behaviors are present in the population of eco-tourists. The effort will also include three or four brief experimental treatments. Experimental treatments will test the importance of key external factors in eco-tourists' decision-making processes. Internal factors (from the survey) and key external factors (from the experimental treatments) will be combined for statistical analysis. A key goal is to identify and determine the relative importance of the major drivers of the consumers' decisions about travel to eco-tour destinations with varying degrees of location-specific risk.

CONCLUSION

Our research will contribute to the literature as one of the few studies that includes and integrates qualitative field research and quantitative survey and experimental design research. The literature review and our research findings will have theoretical value in helping increase understanding of consumer and managerial

decision-making under risky conditions, including determination of the relative importance of the major drivers of destination decisions. Our findings also will have managerial value in helping tour operators understand how their customers think and feel about these issues. We anticipate that our research results will provide guidance for companies and organizations in many sectors as managers select destinations, markets, and locations for personnel, and as marketers develop product and promotion strategies.

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AWARENESS OF COMPANIES LOCATED IN CARMELRAY INDUSTRIAL PARK 1 ON HUMAN RESOURCE ACCOUNTING PRACTICES AND COSTING: EVIDENCE FROM THE PHILIPPINES

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ABSTRACT

The study focused on the awareness on Human Resource Accounting and Costing (HRAC) of companies located in Carmelray Industrial Park 1 (CIP 1), Canlubang, Calamba City. Awareness was determined using HRAC Cost Based Approach Models namely: Historical, Replacement, and Opportunity Model. The participants are forty-eight, mostly manufacturing companies of CIP 1. The researchers used questionnaire to collect data. The study disclosed that the companies are not aware of the HRAC Cost Based Approach Model. The results also indicated that CIP 1 companies use the traditional or conventional accounting for human resource, where costs incurred for human resource are charged to expense. The levels of acceptance of the companies to the different costs involved in accounting for human resources were presented. These were used as a basis in recommending an accounting system that the companies in the Philippines might be able to use.

JEL: M40, M41, M48

KEYWORDS: Awareness, Human Resource Accounting

INTRODUCTION

Human resource is the most important asset of an organization. Without human resources, the other resources in production (namely materials, machines, money and methods) will not operate effectively. The efficient and effective utilization of these resources depend largely on the quality, caliber, skills, creative abilities, innovative thinking, intuition, imagination, knowledge, experience and perception of the human resources. Companies, therefore exert efforts to attract and retain employees with unique professional and technical capabilities. Companies invest in training and developing these employees also, offering them attractive compensation package and fringe benefits

The traditional concept advocates that all expenditures of human capital formation be treated as expenses charged against the revenue of the period; rather than assets that will provide future benefits. At present, this concept has changed and the costs incurred on any asset (as human resources) are capitalized because they yield benefits measurable in monetary terms. Human Resource Accounting (HRA) is a new branch in accounting. HRA means accounting for people as organizational resources. It is the measurement of the cost and value of people to organizations. It involves measuring costs incurred by private firms and public sectors to recruit, select, hire, train and develop employees. HRA is the process of accounting people as an organization resource. It tries to place a value on the organizational human resources as assets and not as expenses. The recognition that corporations have valuable human assets led to the development of the field of Human Resource Accounting in the 1960s (Flamholtz, 2002). The concept of HRA, which was established primarily for the service sector, has started gaining so much relevance that at present; many companies in developed countries in all sectors have been applying HRA. Empirical researches on Human

Resource Accounting and Costing (HRAC) have justified the need to capitalize human assets and present them properly in the financial statements.

Due to the current trends and progress of HRA in developed countries, this study was undertaken to determine if companies in the Philippines are aware of HRA. Awareness is determined using HRAC Cost Based Approach Models namely: Historical, Replacement, and Opportunity Model. The study focused on the acceptance of the companies to the different costs pertaining to human resources. The participants are forty-eight (48) located in Carmelray Industrial Park (CIP 1), Canlubang, Calamba City. The researchers used questionnaire to collect data. The survey was conducted in January 2015.

This study has important implications to generally accepted accounting principles and concepts. It is the objective of the researchers to recommend an accounting system integrating human resource as part of the financial statements. It advocates changes in the preparation of financial statements. It will add to the literature in the field of accounting. Related studies on HRA are included in the study. Statistical analysis of data gathered using questionnaires would collaborate the conclusions of the study.

LITERATURE REVIEW

Unlike developed countries, which are replete with researches on human capital, there are very few studies on HRA in developing countries, like the Philippines. The first attempt to value the human beings in monetary terms was made by Sir William Petty in 1691. Petty considered that labor was "the father of wealth" and it must be included in any estimate of national wealth without fail. Further efforts were made by William Far in 1853 and Earnest Engle in 1883. The real work started in the 1960's when behavioral scientists vehemently criticized the conventional accounting practice of not valuing the human resources along with other resources. As a result, accountants and economists realized the fact that an appropriate methodology has to be developed for finding the cost and value of the people to the organization. In this light, a number of experts have worked on it and produced certain models for evaluating human resources. Behavioral scientist (R.Likert 1960) concerned with the management of organizations pointed out that the failure of accountants to value human resources was a serious handicap for effective management. To correct the issue, appropriate methodologies were initiated to find the value of human resources to the organization.

Research during the early stages of development of HRA was conducted at the University of Michigan by a research team including the late organizational psychologist Rensis Likert, faculty member R. Lee Brummet, and then Ph.D. candidates William C. Pyle and Eric Flamholtz. Likert was the founder of the University of Michigan Institute of Social Research and well known for his work on management styles and management theory (Likert, 1961, 1967), The group worked on a series of research projects designed to develop concepts and methods of accounting for human resources. One outcome of this research was a paper representing one of the earliest studies dealing with human resource measurement. In this paper, the term "Human Resource Accounting" was used for the first time (Brummet, Flamholtz & Pyle, 1968).

In 1969, Brummet, Flamholtz and Pyle research focused on HRA as a tool for increasing managerial effectiveness in the acquisition, development, allocation, maintenance, and utilization of its human resources. The authors' work represented one of the first attempts to develop a system of accounting for a firm's investments and studied the application of HRA to R.G. Barry Company, a public entrepreneurial firm.

The importance of HRA was noted by Flamholtz et al. (2002), The authors believed that HRA has three major roles: to provide organizations with objective information about the cost and value of human resources; to provide a framework to guide human resource decision making; and to motivate decision makers to take human resource perspective. The traditional focus of accounting has been on numbers not

on people; in practice, this has meant that if dollar values cannot be assigned to transactions objectively, then they are of secondary importance.

According to Bullen (2007), HRA can play a crucial role in internal managerial decision-making. Bullen strongly believe that measuring HRA can be used to show that investments in a company's human resources may result in long-term profits for the company. He further stressed that when managers go through the process of measuring human resources, they are more likely to focus on the human side of the organization and are more likely to consider human resources as valuable organizational resources. In a deeper perspective, Flamholtz, Bullen and Hua (2003), utilized the HRA measure of expected realizable value, and found that employees' participation in a management development program increased the value of the individuals to the firm. In addition, the authors noted that the HRA measurements provide upper level management with an alternative accounting system to measure the cost and value of people to an organization.

Davidove and Schroeder (1992) admitted that too many business leaders have no generally accepted definition or accounting procedure for tracking training investments, and noted that a lower training investment is not automatically better for an overall return on investment. The authors suggested that although many business leaders still view training as an overhead expense, with thorough ROI evaluations training departments can convince business to view them as partners in creating the assets crucial to organizational success.

Lev and Schwartz (2001) and Flamholtz et al. (2002) noted that the cost and value of human resources are often expensed rather than capitalized, reducing the net income of the company, because of measurement difficulties. These measurement difficulties emanate from the uncertainty of the future benefits from the investment; for example, expenditures for employee training are expensed because the organization does not have a legal claim to the employee's future services.

Roslender (1997) noted that little progress has been made into "taking humans into account" and that the major reason for this is that the "worth of employees has hitherto been too closely bound up with the problematic of financial accounting and financial reporting". Moreover, Lev and Schwartz (1971) noted that "this has resulted in the widespread practice of conceptualizing employee worth in terms of the hard accounting numbers normally associated with the discipline". Some value-based models have attempted to resolve this problem of measuring human costs by assigning probabilities of exit together with probabilities of promotion, mortality and future wages (Lev and Schwartz, 1971).

HaiMing Chen and Ku Jun Lin (2004) attested that many companies nowadays derive their competitive advantages mainly from human capital. However, under generally accepted accounting principles, all human-related expenditures are treated as expenses, which are deductions of revenues, thus misleading decision-makers into inappropriate judgments. To covert conflicting issues, Afiouni (2007) recommends integrating human capital resources and organizational capital resources in establishing effective knowledge management systems. Human capital resources include "training, experience, judgment, intelligence, relationships, and insight of individual managers and workers in a firm". Capital resources are "the firm's formal reporting structure, its formal and informal planning, controlling, and coordinating systems, as well as informal relations as among groups within a firm and between a firm and those in its environment". Included in this review is the Human Resource Costing-Cost Based Approach Model, which is of special importance in HRA. The Cost Based Model Approach comprises three models namely; Historical Cost Approach, Replacement Cost Approach, and Opportunity Cost Approach.

The Cost Based Model Approach involves computation of the cost of human resources to the organization. This method measures the organization's investment in employees using the five parameters: recruiting, acquisition; formal training and, familiarization; informal training, informal familiarization; experience;

and development. The costs are capitalized and amortized over the useful life of the asset. An item is capitalized when it is recorded as an asset, rather than an expense. This means that the expenditure will appear in the balance sheet, rather than in the income statement.

Historical Cost Approach. William C. Pyle assisted by R. Lee Brummet and Eric G. Flamholtz and R.G. Barry Corporation, a leisure footwear manufacturer based in Columbus, Ohio (USA) in 1967, developed this approach. In this approach, actual cost incurred on recruiting, hiring, training and developing, welfare cost, and "other cost" of the human resources of the organization are capitalized and amortized over the expected useful life of the human resources. Thus, a proper recording of the expenditures incurred on hiring, selecting, training and developing the employees are maintained and a proportion of it is written off to the income of the next few years during which human resources will provide service. If the human assets are liquidated prematurely, the whole of the amount not written off is charged to the income of the year in which such liquidation takes place. If the useful life is recognized to be longer than originally expected, revisions are made in the amortization schedule. The historical cost of human resources is very similar to the book value of the other physical assets. When an employee is recruited by a firm, he is employed with the obvious expectation that the returns from him will far exceed the cost involved in selecting, developing and training in the same manner as the value of fixed assets is increased by making additions to them. Such additional costs incurred in training and developing are capitalized and are amortized over the remaining life. The unexpired value is investment in human assets.

Historical cost of human resources is the investment in human resources, which has expense and asset components. Various cost items representing human resource investment subsystem can be categorized under four groups: 1. Acquisition Cost, 2. Development cost, 3. Welfare Cost and 4. Other Costs. This method is simple to understand and easy to work out. It meets the traditional accounting concept of matching cost with revenue. It can provide a basis of evaluating a company's return on its investment in human resources.

Acquisition cost includes the expenses incurred on recruitment, selection, hiring and placement; entire costs are taken into consideration including those who are not selected. The following costs are included in the acquisition costs. Recruitment cost is the cost incurred to identify sources of human resources both from within and outside the organization. Selection cost is the cost incurred to determine who should be offered employment. Hiring and placement cost include moving and travelling allowances and other related costs, such as temporary housing and house hunting costs.

Training (Development) is a learning experience, which seeks permanent change in an individual to improve his ability to perform on the job. It can involve the changing of skills, knowledge attitudes or social behavior. The costs include formal training, on the job training, special training, and development programs. Employers have an obligation to provide its employees with an atmosphere to perform their work in healthy, congenial climate conducive to good health and high morale. The expenses incurred for this purpose will facilitate the employee to increase the quality of his civic life. It includes welfare and amenities within the organization, welfare outside the organization and other costs. Other costs include expenditure on employee safety, ex-gratia, multi-trade incentives and others.

B. Replacement Cost Approach. This approach was first propounded by Rensis Likert, and was developed by Eric C. Flamholtz based on the concept of replacement cost.

The concept of replacement cost refers to the sacrifice that would have to be incurred today to replace a person occupying a specified position with a substitute capable of rendering equivalent services in the given position. There are three basic elements of positional replacement costs: Acquisition costs, Learning costs, and Separation costs.

Acquisition cost refers to the costs incurred in acquiring the right man for the right job at the right time and in right quantity. It includes the expenses incurred on recruitment, selection, hiring and placement. Learning Costs refers to training costs. On-the-job training costs are costs incurred to train an employee to do the job efficiently and effectively from which the employee learns while he is on his job. Separation costs are incurred because of a position holder leaving an organization. Separation requires replacement, immediate cost-effect is on loss of production.

C. Opportunity Cost Approach. This method was first advocated by Hekimian and Jones (1967). This method is based on the concept of opportunity costs. The authors of this approach believed that a bidding process such as this is a promising approach towards more optional allocation or personnel and a quantitative base for planning, evaluating and developing human assets of the firm.

Opportunity cost is the value of an asset when there is an alternative use for it. There is no opportunity cost for those employees that are not scarce. As such, only scarce people should comprise the value of human resources. An employee is considered scarce only when the employment in one division of an individual or group denies this kind of talent to another division. The opportunity cost of an employee in one department is computed based on the offer made by another department for the employees working in this department in the same organization.

METHODOLOGY

This study covered the different companies in Carmelray Industrial Park 1 (CIP 1), Canlubang, Calamba City, Laguna. CIP 1 is the first integrated industrial park outside Metro Manila constructed in 1972 consisting of two hundred thirty (230) hectares, fully integrated industrial estate of international standards. Developed in stages, phases 1 and 2 cover 95 and 135 hectares respectively. Aside from the industrial complexes, the park includes Administrative and Support Service Centers, Commercial District, a park, schools, Carmeltown Residential Communities and the 41-hectare Special Export Processing Zone (SEPZ) where investors enjoy simplified import/export documentation and several tax incentives. It has been given an A-1 ranking by the Philippines Economic Zone Authority (PEZA) and has received the highest locator satisfaction rating.

The participants of the study are forty-eight (48) companies of CIP 1. The total population is 50; however, two (2) companies did not participate due to workloads. Questionnaire used by one of the researchers in a previous study, was used to record the perceptions of the respondents. The first part contains questions, pertaining to the demographic profile of the companies, while the second part consists of questions pertaining to human resource costing using the Human Resource Costing-Cost Based Approach Models. Participants' perception on their companies' level of agreement to the questions is tantamount to the company's acceptance and practice on costing human resources. The descriptive ratings are shown in Appendix B. The survey was conducted during the month of January 2015. Respondents included finance officers, accountants, bookkeepers, managers, and employees who were knowledgeable in the operations of the business. Profile of the company is shown in Appendix A. Gathered data were encoded on Microsoft Excel and validated using Data Analysis ToolPak.

RESULTS AND DISCUSSIONS

Human Resource Accounting Practices Used by Companies in CIP 1

Human Resource Accounting practices used by companies in CIP 1 are shown in Table 1. These accounting practices were derived from the three HRAC Cost Based Approach Models namely: Historical, Replacement, and Opportunity Model.

Companies at Carmelrey Industries Park 1 (CIP 1) rarely practiced human resource accounting. Occasionally companies capitalize and amortize training/development cost and learning cost to replace human resource presently employed over the expected useful life of the human resource. "Occasionally" means they recognize these as costs and record them as expenses. The average indicates that the companies rarely recognized human resource accounting. This validates that companies in CIP 1 practice conventional or traditional accounting of human resource.

Table 1 Human Resource Accounting Practices Used by Companies in CIP 1 (n=48)

Practices	Weighted Mean	Frequency of Practice
A.1 Your company practices capitalizing and amortizing over the expected useful life of human resource the acquisition cost of acquiring human resource	1.87	Rarely Practiced
A.2 Your company practices capitalizing and amortizing over the expected useful life of human resource the training & development cost of your human resource	3.35	Occasionally Practiced
A.3 Your company practices capitalizing and amortizing over the expected useful life of human resource the welfare cost of your human resource	2.00	Rarely Practiced
A.4 Your company practices capitalizing and amortizing over the expected useful life of human resource the " other costs" of your human resource	2.13	Rarely Practiced
B.1 Your company practices capitalizing and amortizing over the expected useful life of human resource acquisition cost to replace human resource presently employed	2.37	Rarely Practiced
B.2 Your company practices capitalizing and amortizing over the expected useful life of human resource learning cost to replace human resource presently employed	3.39	Occasionally Practiced
B.3 Your company practices capitalizing and amortizing over the expected useful life of human resource separation cost to replace human resource presently employed	1.74	Never Practiced
C.3.1 Your company practices capitalizing and amortizing bidding cost of scarce employees within the organization	1.97	Rarely Practiced
AVERAGE	2.35	RarelyPracticed

This table shows the weighted mean (WM) of Human Resource Accounting Practices Used by Companies in CIP 1. The questions were structured using the Likert format. Responses were given weight from 1 to 5 points. Scales are shown in Appendix B.

Table 2 Human Resource Costs Recognized by Companies in CIP 1 (n=48)

Costs	Weighted Mean	Verbal Interpretation
A.1.1 Your company utilizes the following acquisition costs		
a. Recruitment	4.10	Frequently
b. Selection	3.98	Frequently
c. Hiring	3.96	Frequently
d. Placement	3.97	Frequently
A.1.2 Your company utilizes the following training and development cost		
a. Formal Training	4.12	Frequently
b. On-the-Job Training	4.03	Frequently
c. Special Training Program	4.08	Frequently
d. Development Training Program	3.74	Frequently
A.1.3 Your company utilizes the following welfare cost		
a. Welfare and amenities within the organization	4.21	Very Frequently
b. Welfare and amenities outside the organization	3.81	Frequently
A.1.4 Your company utilizes the following "other costs"		
a. .Health of Workers	4.14	Frequently
b. Safety of Worker	3.74	Frequently
B.1.2 Your company utilizes separation cost to replace human resource presently employed"	3.35	Occasionally
C.1.1 Your company utilizes bidding cost for scarce human resource within the organization	1.79	Never
AVERAGE	**3.79**	Frequently

This table shows the weighted mean (WM) of Human Resource costs recognized by Companies in CIP 1. The questions were structured using the Likert format. Responses were given weight from 1 to 5 points. Scales are shown in Appendix B.

The expenses related to human resource, such as acquisition cost, training cost, welfare cost and "other cost," separation cost and bidding are charged to expenses instead of being treated as investments, to be

amortized over the useful life of the human resource. It is not reported in the financial statements. Table 2 below, shows the frequency of human resource costs recognized by companies in CIP 1 as expenses. The costs particularly include acquisition cost, learning/training and development cost, welfare cost, "other cost," separation cost and bidding cost. These are shown as expenses in the financial statement, particularly income statement.

On the average, participants believe that their companies recognized costs pertaining to acquisition, training and development, and welfare of human resources including other costs such as health and safety of employees. However, separation and bidding cost are never recognized as expenses by the companies.

The results are paralleled with the findings of a study by Logasakthi and Rajagopal (2013), which revealed that employees enjoy not only the satisfaction of their jobs but also various welfare facilities given by the firm. In return, human resources extend their maximum support for the improvement of the company. The personnel department takes care of the total human resources in the company. The management provides all the health safety and welfares to the employees that will help produce better performance in the work and working environment.

Degree of Awareness of Companies in CIP 1 on HRA Cost Based Approach Models

Table 3 presents the degree of awareness of companies in CIP 1 on the three Models on human resource accounting.

Table 3 Degree of Awareness of Companies in CIP 1 on the Three Human Resource Accounting Approach Models (n=48)

	Weighted Mean	Level of Awareness
A. Historical Cost Approach		
A.1 Your company capitalize and amortize over the expected useful life of human resource the acquisition cost of acquiring human resource	1.92	Very Low
B. Replacement Cost Approach		
B.1 Your company practice costing to replace human resource presently employed which includes acquisition cost	3.06	Low
C. Opportunity Cost Approach		
C.1 Your company practice bidding scarce employees within the organization	1.88	Very Low
AVERAGE	2.29	Very Low

This table shows the degree of awareness of Companies in CIP 1 to the Three Human Resource Accounting Approach Models. The questions were structured using the Likert format. Responses were given weight from 1 to 5 points. Scales are shown in Appendix B.

Historical Accounting Cost Based Approach that capitalizes and amortizes over the expected useful life of human resource the cost to acquire human resources got a mean of 1.92 and degree of awareness pertaining to this statement is "Very Low." This simply implies that companies in CIP1 are not aware of HRA Cost Based Approach Model. In a research journal in Finance and Accounting, Oluwatoyin (2014) stated that the level of awareness and acceptance of HRA is still low because companies have no initiative to make the information available to the shareholder despite the availability of data. Further, many companies do not want to go into the intricacies of finding the value of their human resources because of the need of extensive research that it entails.

Awareness of companies pertaining to Replacement Accounting Cost Based Approach that capitalizes and amortizes the cost to replace human resource presently employed is low. Likewise, awareness to Opportunity Cost Based Approach that bids scare human resource within the company is very low. The level of awareness and acceptance of HRA is still very low as many companies take little initiative to make information available to the shareholder despite having the data. The result is consistent with the findings

of the review by Cherian and Farouq (2013) who clearly stated, "firms particularly lawyers, corporate acquisition specialists, accountants, company management and HR professionals are not willing to execute HRA." Extensive research on developing HRA is complicated since it requires the organization's cooperation to act as research sites and research involves implementation in organization, hence the cost of operation is high.

Acceptance of Human Resource Costs

The following discussions pertain to the level of acceptance of the companies to the different costs involved in accounting for human resources. This will give the researcher a basis for recommending an accounting system that the companies in the Philippines might be able to use. The costs that are included under the Historical Cost Based Approach Model in acquisition and costing of human resources are shown in Table 4. The table shows the agreement of companies in CIP 1 in using these recruitment and selection costs.

Table 4 Level of Agreement of Companies in CIP 1 to Historical Cost Based Approach-Acquisition Cost in Human Resource Accounting (n=48)

Acquisition Cost	Weighted Mean	Level of Agreement
1. Your company is aware that acquisition cost should include recruitment cost	4.08	Moderate
2. Your recruitment cost should include the following:		
a. Recruitment material Cost	3.64	Moderate
b. Administrative cost	3.56	Moderate
c. Advertising cost	4.07	Moderate
d. Agency fees	3.45	Moderate
e. Recruitment's salary	3.69	Moderate
3. Your acquisition cost should include selection cost	3.83	Moderate
4. Your selection cost should include the following:		
a. Administrative cost of processing applicants	3.87	Moderate
b. Cost of conducting tests	3.50	Moderate
c. Interview	3.50	Moderate
d. Medical examination	3.82	Moderate
e. Consulting fees of selector	3.03	Low
5. Your acquisition cost should include hiring and placement cost	3.79	Moderate
a. Moving allowance	1.75	No awareness
b. Travel allowance	1.60	No awareness
c. Temporary housing	1.78	No awareness
d. House hunting cost	1.19	No awareness
AVERAGE	3.18	Low

This table shows the weighted mean (WM) and the level of acceptances of the participants to the statements pertaining to Historical Cost Based Approach – Acquisition Cost. The questions were structured using the Likert format. Responses were given weight from 1 to 5 points. Scales are shown in Appendix B.

Majority of the participants agree that their companies are aware of acquisition cost, recruitment, selection, hiring and placement costs in acquiring human resource. Although their companies recognize hiring and placement costs, they are not aware that costs include moving allowances, travelling allowance, temporary housing and house hunting costs. The costs that most companies recognize are advertising costs, administrative cost of processing applicants, and medical examinations. On the average, participants believe that their companies agree to all six acquisition costs pertaining to recruitment under the Historical Cost Based Approach Model. The costs pertaining to Historical Costing Cost Based Approach on training and development are shown in Table 5. The participants firmly acknowledged that training and development cost plays a vital role in their company's HRC, as evidenced by the positive responses of the participants to all statements. The participants believe that their companies are aware that training and development costs should include formal and on-the-job training; special and specific training; and development training, which should include local and international conferences and seminars. Formal and on-the-job training top

the costs, followed by conferences and seminars. Table 6 presents the level of agreement of companies in CIP 1 on HRC Historical Cost Based Approach Model, specifically on welfare cost.

Table 5 Level of Agreement of Companies in CIP1 on HRC Historical Cost Based Approach-Training and Development Cost (n=48)

	Weighted Mean	Level of Awareness
Training & Development		
1. Your company is aware that training/development costs should include formal training	4.11	Moderate
2. Your formal training cost should include the following		
a. Remuneration of training staff	3.56	Moderate
b. Fixed cost of training schools	3.46	Moderate
3. Your training and development costs includes on-the-job training	4.03	Moderate
4. Your on-the-job cost should include supervisory salaries during training	3.63	Moderate
5. Your training/development costs should include special training cost (specific training costs)	4.07	Moderate
6. Your training/development cost should include development program costs	3.76	Moderate
7. Your development program cost should include the following		
a. Local & international conferences and seminars	4.09	Moderate
b. Delegate fees	4.00	Moderate
c. Travel/transportation cost	4.10	Moderate
d. Accommodation	4.10	Moderate
AVERAGE	3.90	Moderate

This table shows the weighted mean (WM) and the level of acceptances of the participants to the statements pertaining to Historical Cost Based Approach – Training and Development cost. The questions were structured using the Likert format. Responses were given weight from 1 to 5 points. Scales are shown in Appendix B.

Table 6 Level of Agreement of Companies in CIP 1 on Using HRC Historical Cost Based Approach – Welfare Cost in Human Resources Accounting (n=48)

	Weighted Mean	Level of Awareness
Welfare Cost		
1. Your company is aware that welfare cost should include amenities within the organization	4.21	High
.2. Your welfare and amenities within the organization should include the following		
a. Rest areas	4.12	Moderate
b. Canteens/cafeterias	4.45	High
c. .Restrooms	4.45	High
d. Washing and bathing facilities	4.21	High
e. Drinking water	4.44	High
f. Occupational safety	4.53	High
3. Your welfare cost should include welfare and amenities outside the organization include the following	3.82	Moderate
a. Insurance measures	4.00	Moderate
b. Maternity benefits	4.20	Moderate
c. Medical facilities	4.18	Moderate
d. Educational facilities	3.03	Low Awareness
e. Housing facilities	2.76	Low Awareness
f. Recreational facilities	3.58	Moderate
AVERAGE	4.00	Moderate

This table shows the weighted mean (WM) and the level of acceptances of the participants to the statements pertaining to Historical Cost Based Approach – welfare cost. The questions were structured using the Likert format. Responses were given weight from 1 to 5 points. Scales are shown in Appendix B.

Occupational Safety pertaining to company's welfare cost and amenities within the organization is regarded as the most important cost under this model. Majority of the participants are aware that their companies recognize occupational safety important role in a manufacturing company. On the other hand, company's agreement on adding welfare and amenities outside the organization is the lowest. On the average, participants believe that their companies are moderately aware of the inclusion of welfare cost in the human

resource costing. Table 7 illustrates the level of agreement of companies in CIP 1 on HRC "other cost" under Historical Cost Based Approach Model. Companies consider health of workers' as the most important other cost. Although companies include safety of workers as part of other cost, they believe that costs pertaining to safety are less important than health of workers.

Table 7 Level of Agreement of Companies in CIP 1 on HRC Historical Cost Based Approach- "Other Cost" (n=48)

	Weighted Mean	Degree of Agreement
Other Costs		
1. Your company is aware that "other cost" of your human resource should include health of workers	3.83	Moderately Agree
2. Health of workers' cost should include		
a. Disposal of waste	4.21	Strongly Agree
b. Ventilation	4.38	Strongly Agree
c. Temperature	4.23	Strongly Agree
d. Overcrowding	4.05	Moderately Agree
e. Lighting	4.33	Strongly Agree
3. "Other cost" of your human resource should include safety of workers' cost	3.85	Moderately Agree
4. Safety of workers' cost should include the following		Moderately Agree
a. Casing of new machines	3.67	Moderately Agree
b. Hoists and lifts/lifting machines	3.67	Moderately Agree
c. Protection of the eyes	3.67	Moderately Agree
d. Precautions against dangerous fumes	3.81	Moderately Agree
AVERAGE	3.97	Moderately Agree

This table shows the weighted mean (WM) and the level of acceptances of the participants to the statements pertaining to Historical Cost Based Approach – welfare cost. The questions were structured using the Likert format. Responses were given weight from 1 to 5 points. Scales are shown in Appendix B.

CONCLUSIONS

It is evident that the companies in CIP 1 practiced the traditional or conventional accounting and costing for human resource. The company's investments in human resource are treated as expenditures reflected in the income statement rather than assets recorded in the balance sheet. The companies in CIP 1 have very limited knowledge in HRAC Cost Based Approach Models. The degree of awareness of companies in CIP 1 on HRA Cost Based Approach Models namely; Historical, Replacement and Opportunity are very low awareness, low awareness, and very low awareness, respectively. The companies recognized as costs most of the human resources costs presented in each model. However, they did not include under hiring and placement costs moving allowance, travel allowance, temporary housing and house hunting costs.

RECOMMENDATION

Accounting for human resources is recommended once the human resource is hired by the company, the value of the human resource should be assessed using ratings and ranking based on the following criteria: educational attainment, work experience and skills acquired. The entry salary package of newly hired human resource will depend on the criteria. The amount/percentage corresponding to each criterion will be at the discretion of the company based on the company's policy and standard. This is tantamount to human resource valuation as reflected in the human resource salary package.

The following accounting entries will be used:

Dr.	Salaries and Wages	XXX	
	Cr. Cash/Cash in Bank		XXX
	To record salaries of human resource		

All cost incurred by the human resource associated with training and development, learning cost will be capitalized and amortized over the expected useful life of the human resource. If the human resource leaves the company due to resignation, death or dismissal, the whole amount not written off is charged to the current revenue as impairment loss. The following accounting entries will be used to record training and development, learning cost incurred by the human resource.

Dr. Human Resource Investment XXX
Cr. Cash/Cash in Bank XXX

To record training and development, learning cost of human resource
Dr. Impairment Loss XXX
Cr. Human Resource Investment XXX
To record amount written off due to resignation, death or dismissal

The job design (job description, specification and qualification), Awards and Recognition received by the human resource from various Professional affiliations/social and civic organizations will also be used to value the human resource. The company can give incentive bonus or fringe benefits to the human resource. The accounting entries to be used:

Dr. Human Resource Investment XXX
Cr. Cash/Cash in bank XXX
To record human resource investment (job design, awards and recognition)

Likewise, performance and productivity rating resulting from the performance and productivity evaluation of the human resource immediate supervisor will be the basis for the performance/productivity bonus of the human resource. The accounting entries to be used:

Dr. Human Resource Investment XXX
Cr. Cash/Cash in bank XXX
To record human resource investment (performance/productivity bonus)

APPENDIX

Appendix A: Profile of Participants

Profiling Variable (N=48)	Category	Frequency	Percent
Type of Business as to Ownership	Corporation	48	100%
Type of Company as to Nationality	Purely Domestic	23	48%
	Semi-Domestic	25	52%
Country of Foreign Ownership	Britain	2	8%
	Japan	10	40%
	Malaysia	4	16%
	Singapore	3	12%
	Switzerland	1	4%
	Taiwan	5	20%
Percentage of Foreign Ownership	10-20%	3	12%
	more than 40%	22	88%
Type of Business as to Activity/Operation	Service	4	8%
	Manufacturing	44	92%
Capitalization	More than 25M	48	100%

Years of Operation	1-5	2	4%
	6-10	4	8%
	11-15	4	8%
	16-20	18	38%
	More than 20 years	20	42%
Number of Employees	10-50	4	8%
	51-100	5	10%
	51-300	4	8%
	351-400	20	43%
	More than 400	15	31%

Profile of 48 companies in *CIP 1, Canlubang Calamba City* ***that participated in the survey conducted during the month of January 2015.***

Appendix B: Range of Values, Interpretations

Range of Values		**Level of Agreement**	**Verbal Interpretations**	
			Level of Awareness	**Level of Practice**
4.21	5.00	Strongly Agree	High	Always Practiced
3.41	4.20	Moderately Agree	Moderate	Frequently Practiced
2.61	3.40	Agree	Low	Occasionally Practiced
1.81	2.60	Uncertain	Very Low	Uncertain
1.00	1.80	Disagree	No Awareness	Do not Practice

Likert type Scale used in interpreting the weighted mean.

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1 as expenses. The costs particularly include acquisition cost, learning/training and development cost, welfare cost, "other cost," separation cost and bidding cost. These are shown as expenses in the financial statement, particularly income statement.mplications. Management Decision, 40 (10), 947-54. http://dx.doi.org/10.1108/00251740210452818

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BIOGRAPHY

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EXPLORING MOTIVES AND SEGMENTS IN NATURE BASED TOURISM: A PILOT STUDY IN GLACIER TOURISM IN NORWAY

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ABSTRACT

The aim of this research paper is to enhance understanding of segments and motivations in nature-based tourism. This paper is a pilot study to explore possible motivations for nature-based activities from the tourist's perspective and to identify preliminary segmentation criteria. The study adopts a qualitative research approach, in form of semi-structured interviews conducted among visitors in a nature-based activity, i.e. glacier tourism located in the western part of Norway. The results indicate presence of association and knowledge/image of the region, experience, choice of accommodation as motivators in decision process. Alongside, two top tier segmentation criteria are hypothesized: Segmentation by origin (international and local); and Segmentation based on planning length (Spontaneous visitors and Long term planning visitors). The results also indicate that lack of information and easy access to information are crucial factors in failing to highlight the region as a major tourism attraction. The results from this pilot study will be used as a basis for questionnaire development for a quantitative study for further examination and confirmation.

KEYWORDS: Nature-Based Tourism, Nature-Based Tourism Activity Products, Rural Tourism, Tourist's Motivations

INTRODUCTION

Rural tourism is experiencing expansion in many countries due to the benefits it offers to the host community, and the tourists (San Martin and Herrero, 2012). Rural tourism includes a variety of activities ranging from nature-based to adventure-oriented activities. Nature-based tourism is refered to as one of the fastest growing markets internationally within the tourism sector (Rinne and Saastamoinen, 2005; Marques, Reis and Menezes, 2010; Fredman and Tyrvainen, 2010; Tangeland, 2011). The growing attention on nature-based tourism has resulted in extensive research from the supply viewpoint (Laarman & Gregersen, 1996; Lee, 1997; Priskin, 2001; Ronningen, 2010). Valuation from or economic impact of nature based tourism has been especially focused (Lee, 1997). However, a relatively few studies have been performed from a consumer perspective (Tangeland, 2011). From a business point of view, such knowledge can help firms to develop products that better satisfy needs, wants and goals in different segments and as such improve their profitability. This paper is an attempt to bridge this gap by taking a consumer perspective and studying traveler's basic motivations for attending nature-based activities.

Tourist motivations have been central in tourism research for several decades (Huang, 2010). However, even if the rural tourism has got a lot of attention in literature, studying tourist's motivations in relation to rural tourism are under-researched (Farmaki, 2012). Thus, while motivation for rural tourism is under-researched, when it comes to the sub-area of rural tourism, nature-based activity tourism, it is nearly nonexistent. To our knowledge, the tourist's motivations for participating in nature-based activities have been explored to a very little extent (Tangeland, 2011). This paper contributes with filling this gap by identifying the main drivers for travelers to participate in nature-based tourist activities.

During our literature review, little research was found that explored consumer's motivations for participating in nature-based activities (Tangeland, 2011). Tangeland (2011) used a web survey with structured questionnaires in his study. However, tourist motivation is a complex psychological construct (Huang, 2010). The use of predetermined sets of items can be problematic as researchers may not be able to detect the most important motives of the tourists (Jewel and Crotts, 2001). Qualitative research can generate more insightful information about the reasons for why people travel (Huang, 2010). To our knowledge, tourist's motivation for participating in nature-based activities has not yet been explored by qualitative research. This paper is an attempt to bridge this gap by studying traveler's basic motivations for attending nature-based activities through in-depth interviews of 14 tourists attending a glacier area in Norway.

LITERATURE REVIEW

Nature-Based Tourism

The concept of nature based tourism is broad and extensive. It has been difficult to establish an exact definition of it, and it is a source of ongoing debate among researchers (Fennell, 2000; Mehmetoglu, 2007). However, some elements are common in many of the definitions; that in nature based tourism learning, recreation and adventure take place in natural surroundings (Tangeland and Aas, 2011). Nature-based tourism has been extensively studied from the supply side (Laarman & Gregersen, 1996; Lee, 1997; Priskin, 2001; Ronningen, 2010). The economic aspects of such activites have generated interest in literature. Lee (1997) estimated the potential revenues from nature-based tourism in the environmentally sensitive area of Mt Minju in South Korea. Pricing policy in nature-based tourism has been discussed (Laarman and Gregersen, 1996). Research has also been conducted to explore the economic foundation of natural resources in tourism. Priskin (2001) identified potential resources for development of nature-based tourism in the Central Coastal region of Western Australia. An assessment framework was used in order to establish levels of attraction, accessibility, presence of infrastructure, and the level of environmental degradation. However, other topics have also been studied, such as innovation (Ronningen, 2010), management (Huybers and Bennett, 2003), and climate change (Scott et al, 2007).

Ronningen (2010) explores the role of a tour-operator as the driver of innovations in nature-based tourism. It was found that the size of the firm plays a role. The tour-operator was more important as an innovation driver for smaller rather than for large firms. It has been documented that environmental management has a dual effect (Huybers and Bennett, 2003), first the industry may benefit from it through demand stimulation, secondly the firms also incur the associated management related costs. Scott et al (2007) studied how climate change may influence park tourism in the Rocky Montain region. A statistical model of monthly visitation and climate was developed to examine the direct impact of climate change on visitation. The model projected that annual visitation would increase due to the temperature increase scenario in the 2020s and the 20250s. Nature-based activity products are often based on outdoor recreation activities that historically have been enjoyed for free (Pomfret, 2011; Tangeland, 2011).

It is often possible to perform the same activity for free in an outdoor recreation-context and in a paid tourism-context. Therefore, it can be challenging to distinguish between recreation and tourism activities in natural areas (Fredman and Tyrvainen, 2010). To distinguish between those two activities, in this paper, *nature-based tourism activity products* are defined as those tourism activities in which the focus is on activities that: take place in a nature area, are dependent on or enhanced by the natural environment, and in which the tourist has to pay a third party (e.g tour operator or a local guide) to participate in the given activity (Tangeland and Aas, 2011).

Tourists Motivation

Tourist motivations have been a central stage of tourism research for years (Huang, 2010). Iso-Ahola (1982) suggests that tourist motivation has a psychological (escape) and a social component (seeking). In the same way, Crompton (1979) identified psychological motives (push) as escape, relaxion, exploration etc, and cultural motives (pull) such as novelty and education. Pull factors can be described as destination-specific attributes or outer motivations and push factors can be described as inner motivation and factors that impact individuals. Crompton's (1979) work has highly influenced research in tourism motivations (i.e. Kozak, 2002; Devesa et al, 2010; Lo and Lee, 2011; Farmaki, 2012). Most contributions can be interpreted into the framework of Crompton (1979). However, other approaches can be found (Gnoth, 1997). Gnoth's (1979) work is a solely theoretical contribution, where tourist's motivations are discussed in light of attitude theories (Fishbein and Ajzen, 1975). The study concludes that both cognitive and emotional factors should be included in motivational tourism research.

Several researchers have studied the motivations within the tourism context (Crompton, 1979; Kozak, 2002; Devesa et al, 2010), few studies have been performed on exploring tourist motivations in rural tourism (Bansal and Eiselt, 2004; Frochot, 2005; Park and Yoon, 2009; Devesa, et al, 2010; Farmaki, 2012). Of these, some researchers focus on the heterogenous nature of tourist motivation's in rural areas (Bansal and Eiselt, 2004; Frochot, 2005; Park and Yoon, 2009; Farmaki, 2012). Others show that tourist's motivation in rural areas is important for their level of satisfaction (Devesa, et al, 2010). Bansal and Eiselt (2004) conducted a survey regarding tourist decision making in a province in Canada. Five motivation factors were incorporated in the study, climate, relaxation, adventure, personal reasons, and educational motives. The study identified adventure as the main motivator, followed by personal reasons and relaxation. Climate and educational motives were less important. Farmaki (2012) revealed that tourists on Cyprus travel to rural areas for various reasons: some travel because of an intrinsic need to escape or to relax whereas others were attracted by the cultural, religious or natural attributes. Contradicting findings have been found by (Frochot, 2005), who showed that most visitors were fairly informal in their holiday behavior, showing limited interest toward rural lifestyle.

Tourists' motivations in rural areas have previously been studied through surveys (Bansal and Eiselt, 2004; Frochot, 2005; Park and Yoon, 2009; Devesa, et al, 2010; Chen & Chen, 2011), qualitative research techniques have been employed to a little extent (Farmaki, 2012). Altogether, most researchers have an exploratory approach (Bansal and Eiselt, 2004; Frochot, 2005; Park and Yoon, 2009; Farmaki, 2012), causal studies also exist (Devesa, et al, 2010). Despite the large focus on exploratory research, there is a need for more exploratory research through qualitative approaches because tourist motivation is a complex psychological construct (Huang, 2010). Therefore, qualitative research could be more helpful in generating insightful information about people's motivations for traveling (Huang, 2010). Hence, this research follows a qualitative exploratory research approach whereby short interviews were performed with tourists. Research on tourist's motivation in rural areas have focused on different contexts as volunteer tourism (Chen and Chen, 2011), wilderness and farming (Frochot, 2005), sun and sea destinations (Farmaki, 2012), and villages (Park and Yoon, 2009; Devesa et al, 2010). Asserting that little research attention has been paid toward motivation for nature-based tourism and that it is primarily quantitative oriented, Tangeland (2011) highlights the need for a better understanding of why people purchase nature-based tourism activity products and identified four motivation factors: quality improvement, skill development, new activities and social factors.

METHODOLOGY

Research area: Jostedalen: Jostedalen is a west-norwegian community and valley near to glaciers that surround the valley and reach far down the mountainsides. Most well-known is the Nigardsglacier, the largest ice arm from the Jostedalsglacier. In the valley, there exist several small-scale firms offering nature-based activity products. These offer activities as guided hikes and climbings on the glacier with different difficulty levels, ski trips, and kayaking.

Sample: 14 open-ended interviews were conducted among visitors to the region. The sample selected consisted of a varying age composition. Being a relatively small sample, it is not possible to attain an exhaustive range of coverage regarding demographic spread, neither was it the aim at this pilot stage. However care was taken to not omit any specific age groups as much as possible. Other than age and purpose of visit (business or pleasure), no other screeners were applied for selection. It should also be noted that this study is primarily in the nature of a pilot study intended to test the veracity of existence of some of the factors identified from literature which can aid in further development of a questionnaire for a broader quantitative study. Tourists were interviewed near the information centre in Jostedalen, but also near the glacier area, whereby travelers were approached and invited to participate in the research. The purpose of the interviews was to explore the reasons why people may have bought nature-based activity products in Jostedalen, the activities they performed during their visit and the benefits sought that justified the travel.

Questionnaire design: A guided interview script was designed based on earlier research that incorporated some of the factors previously identified. The questionnaire composed of multiple items for each of the variables (not multiple scale items). The interview guide was translated into both English and Norwegian and the interview takers were briefed to take interviews in either language as the need may arise based on respondent's nationality. The interviews were conducted by three tourism students from the Høgskulen I Sogn og Fjordane. From a cognition and emotive standpoint, the interview guide focused on the following formulated dimensions for investigation: Association and knowledge of the region, image of the region, decision process behind the tour, experience in Jostedal, motivation for the tour, physical factors in planning, and expectation. Each of these dimensions had at least three to 15 sub-questions assigned to them to delve deeper into responses and motivations. The motivational dimension also included several sub-factors grouped into categories.

RESULTS AND DISCUSSION

Association and knowledge/image of the region: Association and knowledge/image of the region was sparse at best among the interviewees. To some extent this can be tied to the customer profiles. Based on the information obtained we were able to do a preliminary segmentation of the tourists visiting the area as follows:

Table1: Segmentation by origin

Segmentation By Origin	
International	Student, short visits
	Young family, short visits
	Single, extended tours
Local (Norwegian)	Students, short visits
	Elderly/matured couples, short visits
	Elderly/matured couples, extended tours
	Return visitors (local family links)

The above classification is not intended to be a generalized representation of the entire tourist clientele coming to Jostedal, however this has been the observed profiles and may provide a base for conducting further investigation to establish the segments. Other than return visitors and one instance of local student

however, all segments denied any significant prior knowledge of the Jostedal region and its specific attraction of the glaciers. Instead we observed evidence of more "accidental" arrival in the region while being on tour. This observation is further strengthened because virtually none of those interviewed had any accommodation plans in the town, and visited it along the way to another town.

Experience, motivation, choice of accommodation in decision process: While the questionnaire uses the construct "experience", based on the interviews, we believe there can be a separate and influential construct, choice of accommodation. None of those interviewed had opted to stay at hotels within the town, spread across all segments. This should not be construed as a lack of accommodation in the town, but rather the lack of prior planning to come specifically to Jostedalen. This is an important economic activity that is being directly and adversely impacted due to a failure in promoting the city.

From our interviews, we ascertain that tourists, even when they have become aware of Jostedalen as an attraction, have come to know of it as a "Single activity" place, which is watching/climbing the glacier. Yet, we found tourists across all segments have upon arrival become aware of other activities in the area, such as kayaking, rafting etc., and have shown considerable interest in taking part in them. Since there was no previous knowledge of such activities, this resulted in not seeking additional time to be spent in the area, leading to no accommodation being sought for furthering stays. This lack of overnight retention is a problem for the region.. The only segment that did seek accommodation were young Norwegians who came to the glaciers either from schools or as part of an organized tour. Price difference between Norway and other parts were cited as a possible reason by young international student groups for not seeking hotel accommodation. However, for hotels this is not a key demographic. In our opinion, there is a lack of sustained marketing effort to raise and highlight the different attractions of the region, not just the glacier, and a lack of effort to identify specific segments and reach out and spread information to them. This in turn is affecting business in related sectors. We can formulate a secondary segmentation based on planning length:

Table2: Segmentation Based on Planning Length

Demographic profile	Segmentation based on planning length
Mostly local, Norwegian elderly, students	Spontaneous visitors (very short planning before going on trip)
Mostly international, young families	Long term planning visitors

It is the spontaneous visitors as indicated above that are unaware of additional activities until they get to their destination (Jostedal), by which time they may be unable or unwilling to make a change in plan to enable additional stay to take part in activities. The long term planning visitors on the other hand, do not consider Jostedal as a place to stay longer and treat it as a go between with the sole attraction of the glacier. In both cases, we see a lack of information and access to information being crucial to the decision process. Also, in several cases we have seen respondents express uncertainty in understanding sign up procedures for services on the web, particularly for international tourists planning ahead. This may well be due to a cultural difference too, since most Norwegians are still accustomed to booking over the telephone, a standard practice is Scandinavia. However, an international tourist would conceivably be weary of making a phone call to a foreign language speaker and would prefer signing up on the web. Such procedures are not apparent. Norwegian segments showed they had no problem signing up to the services.

Lack of explicit information and easy access to information are crucial factors in failing to highlight the region as a major tourism attraction. There are excellent guided tours that are available, however information about them are disseminated in a fashion that primarily caters to internal or Norwegian customers, and are not communicated easily to international segments, which we have found is substantial. Lacking informative and unified portals to get information, there is little motivation for international segments to invest the region in their planning, specially since initial international perception is all regions

in Norway are uniformly attractive. While that may be a flattering assertion, it should actually indicate a higher need of competitiveness for the regions to set themselves apart. This is being ignored. The communication channels are geared primarily to inform and cater to the internal Norwegian clientele, which is a smaller market segment. This further highlights the need to take Gnoth's (1979) assertion into consideration that both cognitive and emotional factors need to be assessed in this form of research.

CONCLUDING COMMENTS

One of the emergent limitations of this qualitative approach to ascertain the presence of factors was what can perhaps be termed as "tangential" taking of interviews, where the interviewers have had to deviate from the prescribed guide. This is somewhat unavoidable to establish raport with respondents, however this also often results in not being able to obtain sufficiently detailed answers for specified questions, but yielding other insights. Then of course there is the issue of limited number of interviews. Slightly more than a dozen interviews are not enough to form conclusions. However, our intent was to test the presence of a set of motivators, which the study did come across. This provides sufficient ground to proceed with a larger scale study. Several insights such as dormant problems in communications strategy and resultant failure in targeting and informing international segments were also surfaced. A follow up study with a large sample can help assess the extent and severity of the issues. As such, we recommend undertaking a quantitative survey incorporating the constructs we have found to be substantive utilizing a broader sample of local and international tourists to the region. The survey should be undertaken with a view to:

Identification of more segments, and confirm the presence of those identified in this pilot study.
Estimation of market size within the segments

Identification of additional services/outdoor activities most preferred across the segments

Promotion of activities that may enable conversion of visit to at least overnight stays/ seeking of accommodation

Identification of effective ways of communicating the region and attractions to visitors and potential visitors

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COUNTERPARTY CREDIT RISK

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ABSTRACT

One of the key objectives of Basel III is an effective protection against the credit risk. The method of the calculation of the regulatory capital described in this paper which is inspired by reinsurance approaches seems to be applicable in such situations of Basel III when (a) the credit counterparties form a small group of heterogeneous subjects in a bank portfolio, and (b) the correlations among credit profiles of particular counterparties depend on a random event common for the whole portfolio. In particular, this method could be suitable for the credit risk regulation when applying the advanced internal ratings based approach (IRB) in Basel III: the probabilities of default of particular counterparties could be taken from external credit ratings while the both parameters required by the method could be delivered as standards by the regulator. The numerical example presented in the paper shows that the practical application of this method is relatively simple and that the method can be looked upon as an effective modification of classical quantile methods of the type VaR (value-at-risk).

JEL: G28, G18

KEYWORDS: Credit Risk, Basel III

INTRODUCTION

The paper deals mainly with the credit risk problem in the context of the new regulatory system Basel III for banks where suitable methods for the credit risk internal modeling are desirable in bank practice. The structure of the paper is following. In Section 2 the principles of credit risk regulation in banks are described briefly. In Section 3 a method for the credit risk regulation is recommended which may be applicable if using the advanced IRB approach in Basel III. The numerical simplicity of this method is demonstrated by means of a numerical example.

REGULATION OF CREDIT RISK

The previous financial crises have demonstrated various weaknesses in the global regulatory framework and in banks' risk management practices. The regulatory system Basel III (see e.g. BIS (2010), Cipra (2015)) addresses these facts with the goal to improve the banking sector's ability to absorb shocks arising from the financial and economic stress, to mitigate reliance on external credit ratings (in particular for banks, to perform their own credit rating assessments), and to increase in general the stability of the financial markets. The credit risk is the risk that the creditor (lender) may not receive promised repayments on outstanding investments (such as mortgages, loans, credits, bonds, etc.) because of the default of the debtor (borrower); defaults can consist in insolvency or reluctance of the debtor, in his refusal to deliver or to buy underlying assets in the case of financial derivatives, and the like, see e.g. Cipra (2010, 2015) The credit risk differs from the market risk in various aspects, e.g.:

the quantitative assessment of credit risk exploits characteristics untypical for the market risk (e.g. probability of default, recovery rate and others, see below);

while the time horizons in the case of market risk are short-term, for the credit risk long-term horizons must be taken into account (sometimes tens of years);

legislations aspects play an important role when dealing with the credit risk (e.g. mutual netting, pledge, regression as a remedy instrument, debt restructuring, executions);

the lack of data is the typical problem for this risk in comparison with the market risk. The credit risk has several quantitative components:

Probability of default *PD* is the probability that the debtor may not fulfill contracted liabilities (obligations agreed in the contract); it is quantified by means of credit rating using internal assessments of client's ability to pay or by means of agency ratings (Standard & Poor's, Moody's, Fitch and others).

Exposure at default *EAD* quantifies the momentary credit exposure that is subject to be lost in the case of default. It is equal directly to the unpaid amount of claims in the case of balance sheet items or to suitable credit equivalents in the case of off-balance sheet entries (e.g. financial derivatives).

Loss given default *LGD* describes the portion of loss the creditor will really suffer in the case of default. It is a fraction of *EAD* determined approximately as "1 minus recovery rate" (the recoveries are e.g. collaterals, residual values in the case of company's liquidation, and the like). For instance, $LGD = 0.6$ means that the creditor hopes to regain 40 % of outstanding debt.
Expected loss *EL* is the mean value of loss:

$$EL = PD \cdot EAD \cdot LGD \,. \tag{1}$$

Various commercial software instruments for the management of credit risk are used in practice (see e.g. CreditMetrics by RiskMetrics Group (1997)). Credit rating means that each evaluated firm is assigned to a credit-rating category at any given time point according to its credit quality (one class usually corresponds to the default). The probability of moving from one credit rating to another credit rating over the given risk horizon (typically over one year) is then specified (so called transition probabilities and credit rating migration, see e.g. Tab. 1). One usually applies external credit ratings by specialized agencies (Standard & Poor's, Moody's and others). E.g. S&P applies eight rating categories including the default. The transition probabilities are usually ordered to a matrix (see Tab. 1).

Table 1: The Matrix of Annual Transition Probabilities Estimated by Standard & Poor's Using Data from the Period 1981-2004

Initial rating	**Rating at year-end (%)**							
	AAA	*AA*	*A*	*BBB*	*BB*	*B*	*C*	*D*
AAA	93.0	6.18	0.66	0.07	0.08	0.01	0.00	0.000
AA	0.61	91.03	7.53	0.64	0.09	0.08	0.01	0.005
A	0.08	1.99	91.69	5.55	0.49	0.18	0.01	0.008
BBB	0.03	0.26	4.05	89.70	5.05	0.76	0.07	0.083
BB	0.04	0.11	0.56	5.26	83.80	8.95	0.73	0.548
B	0.00	0.07	0.23	0.50	4.67	84.36	5.71	4.448
CCC	0.06	0.01	0.34	0.56	1.10	7.99	47.02	42.896

Basel II suggested (since 2004) the possibility of internal models also in the context of credit risk, namely the Internal Ratings Based approach IRB.

Internal Modeling of Counterparty Credit Risk in Basel III

Counterparty credit risk CCR is typical for the reinsurance activities (see e.g. Berg (2008)) but Basel III also increases the capital requirements to cover it (mainly in the trading portfolios of banks in the framework

of security and derivative trading, repo operations and other banking transactions). The protection against *CCR* consists e.g. in reducing shock transfers among financial institutions and in motivating banks to trade derivatives not over-the-counter but on regular stock exchanges. As examples of methods and instruments exploited by Basel III for this purpose one can mention in particular Central Counterparties CCP: it is the denotation for the rule in the framework of Basel III preferring the stock exchange trading to the OTC trading (over-the-counter). One admits even the risk weight of 2 % if CCP fulfill the condition required by an acknowledged regulator of security markets (e.g. European Securities and Markets Authority ESMA or International Organization of Securities Commissions IOSCO).

As the calculation of the regulatory capital covering the counterparty credit risk, the formulas of the asymptotic type suggested for large portfolios of homogenous credit risks in the framework of Basel III (see e.g. Cipra (2015)) are not suitable for the adjustment of regulatory capital when the credit counterparties form a small group (units or tens) of very heterogeneous subjects (see McNeil et al (2005)). We'll introduce a method inspired by the reinsurance (see e.g. Sandström (2011)) for the credit risk regulation which could be effective when applying the advanced IRB approach of Basel III just for the situation described above. The method consists in the idea that probabilities of default PD_i of particular credit counterparties in the bank portfolio and the correlations among their credit profiles depend on a random "shock" common for the whole portfolio. The method can be described in several steps: (*i*) Let's denote the common shock affecting the credit activities of given bank (e.g. the arrival of the financial and economic crisis or recession, a legislative change or reform, a catastrophic event) as a random variable R ranging in the interval between zero and one. For the values of R near to zero or one, the common influence of the given phenomenon is low or high, respectively. The behavior of R can be described by the probability density function of the form

$$f(r) = \beta r^{\beta-1}, \quad 0 < r < 1, \tag{2}$$

where β is a parameter ($0 < \beta < 1$). Such a probability density function can be looked upon as a special case of the beta distribution (see e.g. Cipra (2015)), and it is acceptable from the practical point of view since according to it (a) the small shocks are the most probable ones, while (b) the probability of more intensive shocks declines to small positive values (however, the zero value is never achieved). Another interpretation is also possible: the maximal shock among n mutually independent annual shocks (i.e. during n years) has the probability density function of the form (2) but with the parameter $n\beta$ instead of β. Therefore e.g. for $\beta = 0.05$ and $n = 20$, the probability density function (2) corresponds to the uniform distribution so that the maximal shock during the period of 20 years attains each of its values with the same probability (one can make use of this property when calibrating the parameter β). (*ii*) The probabilities of default will depend on the common shock R. A suitable functional relation seems to be

$$PD_i(r) = p_i + (1 - p_i) r^{\gamma / p_i}, \quad 0 < r < 1, \tag{3}$$

where p_i is a basic level of the probability of default of the i-th counterparty ($i = 1, \ldots, k$) in the credit portfolio (it is a benchmark if excluding the influence of the common shock R). Moreover, in (3) one adds to this basic level a component that depends on R by means of a positive parameter γ. The power exponent in (3) is a decreasing function of the basic level of the probability of default p_i since counterparties with a low p_i are not very sensitive to the random shocks while the higher probability of default increases the default sensitivity even if the attained values of R are not high. In any case, the function (3) increases from the basic level p_i to the value 1. Moreover, this function is concave for $\gamma < p_i$ (and the probability of default PD_i is considered more likely as large), it is convex for $\gamma > p_i$ (and the probability PD_i is considered more likely as small); for $\gamma = p_i$ one obtains an increasing line (see Figure 2 for the fixed $\gamma = 0.1$). (*iii*) By

integrating the function (4.2) over r using the probability density function (4.1) one obtains the formula for the probability of default of the i-th counterparty as

$$PD_i = \mathrm{E}(PD_i(R)) = \int_0^1 PD_i(r) f(r) dr = \frac{(\gamma+\beta)p_i}{\gamma+\beta p_i}. \tag{4}$$

Conversely, if one takes the numerical values of default probabilities PD_i of particular counterparties as an external rating provided by specialized agencies (see e.g. S&P in Tab. 1) then one can find the basic level of the probability of default p_i of the i-th counterparty evidently as

$$p_i = \frac{\gamma\, PD_i}{\beta(1-PD_i)+\gamma}. \tag{5}$$

One can summarize that the behavior of particular counterparties in the credit portfolio may be modeled in a suitable parametric way using two parameters β and γ. (*iv*) Finally one should extend the results for particular counterparties to the whole credit portfolio. Let I_i is a random default indicator of the i-th counterparty, i.e. $I_i = 1$ or $I_i = 0$ depending whether the default has occurred or not, respectively. The loss L generated by the whole credit portfolio can be expressed in the form

$$L = \sum_{i=1}^{k} LGD_i \cdot I_i\,, \tag{6}$$

where LGD_i is the particular loss following from the default of the i-th counterparty (see Loss Given Default in Section 2). It holds

$$\mathrm{E}(L) = \sum_{i=1}^{k} LGD_i \cdot PD_i, \quad \mathrm{var}(L) = \sum_{i=1}^{k}\sum_{j=1}^{k} LGD_i \cdot LGD_j \cdot \sigma_{ij}\,, \tag{7}$$

where

$$\sigma_{ii} = PD_i(1-PD_i), \quad \sigma_{ij} = \frac{\beta(1-p_i)\cdot(1-p_j)}{\beta+\gamma p_i^{-1}+\gamma p_j^{-1}} - (PD_i - p_i)\cdot(PD_j - p_j), \quad i \neq j\,. \tag{8}$$

For instance, to derive σ_{ij} for $i \neq j$ one can write using (4)

$$\begin{aligned}
\sigma_{ij} &= \mathrm{cov}(I_i, I_j) = E(I_i, I_j) - E(I_i)\cdot E(I_j) = E(I_i, I_j) - PD_i \cdot PD_j = \\
&= \int_0^1 [p_i + (1-p_i) r^{\gamma/p_i}][p_j + (1-p_j) r^{\gamma/p_j}]\, \beta r^{\beta-1} \mathrm{d}s - \frac{(\gamma+\beta)p_i}{\gamma+\beta p_i}\cdot\frac{(\gamma+\beta)p_j}{\gamma+\beta p_j} = \\
&= \frac{\beta(1-p_i)\cdot(1-p_j)}{\beta+\gamma p_i^{-1}+\gamma p_j^{-1}} - (PD_i - p_i)\cdot(PD_j - p_j)\,.
\end{aligned}$$

In the special case of a single counterparty (i.e. $k = 1$) the relations (7) and (8) are simplified to

$$\mathrm{E}(L) = LGD \cdot PD, \quad \mathrm{var}(L) = LGD^2 \cdot PD \cdot (1-PD)\,. \tag{9}$$

In any case, the capital requirements calculated by the methodology of value-at-risk $VaR_{0,995}$ (with the confidence level 99.5 % under the assumption of normality, see Cipra (2015)) can be obtained substituting (7) and (8) to the formula

$$VaR_{0.995} = \mathrm{E}(L) + 2.576\sqrt{\mathrm{var}(L)}\ . \qquad (10)$$

Let's consider a simple numerical example of the described method for the calculation of the credit regulatory capital (see numerical values in Tab. 2). In this example the credit portfolio of a bank is formed by three counterparties (i = 1, 2, 3) with the default probabilities corresponding to the external rating by *S&P* in Tab. 1 (the parameters value β and γ have been calibrated empirically).

Table 2: Numerical Values Used for the Calculation of the Credit Capital Requirements in the Numerical Example

	Symbol	Numerical Value
Parameters	β	0.05
	γ	0.1
Probability of default from Tab. 1 (S&P)	PD_1 (~*AA*)	0.005
	PD_2 (~*A*)	0.008
	PD_3 (~*BBB*)	0.083
Loss given default	LGD_1	30 m USD
	LGD_2	15 m USD
	LGD_3	8 m USD

In Tab. 3 we have calculated the basic levels of the probabilities of default of particular counterparties (according to (5)) and the variances σ_{ii} and covariances σ_{ij} (according to (8)) necessary for the calculation of variance of loss in (9).

Table 3: Auxiliary Values in the Numerical Example

***I*:**	P_i		σ_{ij}	
		j: *1*	*2*	*3*
1	0.003	0.005	0.001	0.001
2	0.005	0.001	0.008	0.002
3	0.057	0.001	0.002	0.076

It enables to calculate according to (9) the expected value and the standard deviation of the loss L following from the credit default of counterparties

$$\mathrm{E}(L) = 0.93\ \text{m USD}, \quad \sqrt{\mathrm{var}(L)} = 3.64\ \text{m USD}$$

and hence finally the capital requirements as the value-at-risk $VaR_{0,995}$ according to (10) as

$$VaR_{0,995} = 0.93 + 2.576 \cdot 3.64 = 10.3\ \text{m USD}\ .$$

CONCLUSION

The paper deals with the credit risk concept in the framework of Basel III. A method for the credit risk regulation when applying the advanced IRB approach of Basel III is described using the principle of a

common random shock from reinsurance. A numerical example demonstrates that the implementation of this method in practice can be simple and similar to the quantile methods of the type value-at-risk.

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SOCIAL MEDIA ACROSS CULTURES: A COMPARISON OF FACEBOOK USE BY HISPANICS AND NON-HISPANICS

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ABSTRACT

Social media has become a communications platform for brands to interact with customers. Few studies have tested how the 50 million plus US Hispanics use social media. This paper investigates how Hispanics interact with social media, such as Facebook. This investigates if Hispanics spend more on products or services after seeing advertising. With an exploratory survey to collect data from Facebook users, we consider consumer behaviors including a comparison of those who say they bought more after seeing the ads with those who did not buy more after seeing the ads. We determine whether the use of the Facebook ads increases the propensity to purchase products. We compare those who self-select as Hispanic vs. non-Hispanic, and consider the language preferences. We make recommendations after analyzing the findings and describe what marketers need to know about Hispanics and social media.

JEL: M31, M37

KEYWORDS: Social Media; Facebook; Consumer Behavior; Purchase Behavior,

INTRODUCTION

For this study, the research questions included: Hispanics use of Facebook vs. non Hispanics, including determining if Hispanics are more actively engaged in Facebook than non-Hispanics. We wanted to know which activities do Hispanics prefer on Facebook? What topics interest them the most? Does the viewing of Facebook ads increase the likelihood of purchasing products for Hispanics? What trends are emerging? What should Marketers know about Hispanics and Social Media?

LITERATURE REVIEW

Media is a channel through which content gets delivered. The most common channels are television, newspapers, and through the Internet we have social media channels. The key to social media is that it is interactive and now anyone can become a publisher. Social media is defined as interactive marketing channels that consist of more than just websites and include blogs and micro blogs, feeds, video, wikis, viral marketing, social networking, communities and more. Social media marketing gives customers a public voice and role by creating engagement. Marketers create opportunities and accountability as groups and individuals share, sell and discuss goods and information on these platforms (Carroll, 2014). In general, younger people are considered more early adopters than older people. Young adults are more likely than older adults to use social media (Duggan, 2013). Certain demographic groups tend to use social media platforms more than others. Women, African Americans, and Latinos show high interest in sites like Twitter, Instagram, and Pinterest (Duggan, 2013).

What is Hispanic Marketing? Many studies refer to Hispanics and acculturation into the US economy when they discuss Hispanic Marketing. What does acculturation have to do with social media? Perhaps it is a way that we learn about our culture, our families, our history, and make the important connections with our world (Corona & McCabe, 2012). Segmentation is the process of dividing the potential market into smaller groups with common needs, interests and motives and then creating implementation strategies to target

toward these common priorities (Kotler, 2016). We are looking at the market segment of US Hispanics, and we want to know if they are likely to buy products or services after being exposed to advertising social media, such as Facebook. Half the growth of the US population from 2000-2010 will come from Hispanics and they are the largest minority in the United States. It is predicted that by 2020, 17% of the US residents will be of Hispanic origin. In size, it is the ninth largest market if they were a separate nation (Gonzalez, 2013). The median age of US Hispanics is 27, compared with a median age of 42 for non-Hispanic whites. Fusionistas are the Hispanic millennials. They are a fusion of both American and Latino. They watch fútbol and football. More than half live in three states, California, Texas and Florida. Sub segments include: Mexican, Puerto Rican, Cuban, Salvadoran, Dominican, Guatemalans, Colombians (Kotler, 2016).

Mostly a younger population, Hispanics have less access to landline service. More active with mobile technology and social media than the general population, they tend to stay connected to friends and family because that is important to them (Brock, Hispanics Check in pp. H1-H4). Still a relatively young topic for marketers, social media and branding has been studied in depth (Wallace, Buil, and De Chernatony 2012). Facebook offers the user a channel to communicate within a specific restricted platform about personal status and activities, comments, and profiles. Facebook can accomplish this interactive communication through text, links, music, video and pictures (Sinn & Syn, 2014). These discussions occur about events, family, friends, events, and opinions, which constitute a conversation. Facebook could be considered a record of what the users consider to be real life as they see it or would like to think it is (Sinn & Syn, 2014). Companies use platforms like Facebook to market products, services, and even other companies. Different types of social media appeal to different age groups and lifestyles (Wallace, Walker, Lopez, & Jones 2009). So age, gender, income, marital status and academic level could influence what they viewed on the internet. This can help brands determine which social media sites are best to advertise on. They found that purchasing decisions were influenced by word of mouth, banner ads and buzz marketing. However, they did not study country of origin or cultural differences.

Brands are aware of how trust is built through social media because in general, people are suspicious of traditional advertising (De Vriesa et al, 2012 and Yang, 2012). Social media platforms such as Facebook do allow for sharing of comments, likes and the expression of opinion and emotion. Trustworthy friends or friends of your followers comments can influence your preferences. Facebook "friendship" and brand advocacy was considered by Wallace, Buil & De Chernatony, (2012) by relating social networks, brands and brand advocacy. By testing what users liked on Facebook, they searched for relationships between social interactions and the brands, both online and in offline behavior. Social media allows for connections to be made between customers and brands. As networks around family, friends and customers evolve, this creates more opportunities to interact, and that interaction can become unwieldly (Schmidt & Ralph, 2011). Omnicom conducted a shopper behavior study describing how Hispanics and African Americans adopt new shopping technologies at a faster rate than Caucasians. Here, 18 percent of African American shoppers and 16 percent of Hispanic shoppers used mobile device to make purchases as compared to 10 percent of Caucasians (Essnay, 2013). These findings indicate that one in five Hispanic shoppers (20 percent versus 13 percent of Caucasian shoppers) use their mobile device to compare prices on products in 2013.

Propensity to purchase considers how people make buying decisions. Zhu, Dholakia, Chen & Algesheimer, (2012) studied the shopping characteristics of customers buying large purchases, including financial services. In their findings, they see a relationship of user decisions based on the advice and support of their social network followers. Considering word of mouth and its influence on social media, the most popular website platforms have the greatest potential for success (Park & Kim, 2008 and Park & Lee, 2009). With 1.5 billion users, Facebook has the most popular platform thus far. Facebook chronicles the everyday lives of users through personal documentation (Sinn & Synn, 2014). It documents the most personal elements of our day and keeps a diary of our activities for others to observe. Cultural orientation and value systems can be influenced through social media. (Li & Tsai, 2015). A comparison between English and Spanish social media usage and how that impacted the US Hispanic and their acculturation was studied. English social

media influenced Hispanic's orientation toward American culture, and Spanish language social media reinforced their ethnic Hispanic cultural roots. They studied how US Hispanics used social media in different ways than Americans. McCabe & Corona (2011) used Scarborough Research data from California to determine the behaviors of US Hispanic consumers regarding recycling and how marketers could best approach these customers via marketing and media channels, including social media channels.

Use and gratification theory (Ruggerio, 2000) was tested relating to social media in comparing US Hispanics vs. non Hispanics. (Wang, Segev & Liu, 2015) looked at social networking sites for product communication and compared Hispanic and non Hispanics. Many Latinos speak English as their first language and for those who use digital media, Fulgoni & Lella (2014) look at the language patterns and frequency of their social media activities. There are common errors that advertising specialists make, including the assumption that the most effective way to reach Hispanic consumers is via Spanish language media. The success of the campaign can depend on the demographic segment, product and messaging goals, as well as the type of media used for the campaign. Brock (2011) discusses how brands need to be aware of the different segments of the Hispanic market. Analysts use both demographic and psychographic segmentation, along social channels, including first-generation immigrants vs. second-generation native-borns. english speakers vs. spanish speakers vs. spanglish speakers, plus other segments. In many instances, social media may promise easier access to influencers within these different segments for marketers.

McCabe, Corona & Weaver (2013) looked at California Hispanics and the media that they consumed. They determined that Facebook was one of the media that Hispanics used, even more than non-Hispanics. Hispanics selected what media they prefer to get information about green products and services, and with higher response rates to electronic news versus print or magazines. Hispanics slightly prefer TV over the web and then radio. Non-Hispanics prefer the web, then Newspapers/Magazines, then TV then radio. Nearly 70% of those Hispanics responding overall indicated a preference for TV to get their information. The findings about Facebook's popularity with both Hispanics and non-Hispanics are very similar, at nearly one third of respondents. Social networking platforms are very popular places for young US Hispanics to chat, share music, and even flirt with the opposite sex, which is very much in step with their tendency toward being technically sophisticated (Valdez, 2008). Hispanic youth spend more than 32 hours per week engaged in media and technology, often on more than one device at a time. Gomez (2016) proposes two very distinct sub-segments of the Hispanic market. One is growing very rapidly, as U.S.-born Hispanics are entering adulthood every day, and the other is also growing in terms of absolute size, just not as fast. Acculturation is neither fast nor linear in terms of growth. He sees a large opportunity with the non-acculturated US Hispanic market. Social media is a lot more than just words. Pinterest and Instagram users like pictures more, and these platforms are more popular with Hispanics. (Conrad, 2016). Nearly 34% of Hispanics use Instagram, which is owned by Facebook, compared to 21% of white adult Internet users.

METHODOLOGY

The 16 questionnaire online survey was drafted and tested. We created collectors and shared the links with our friends, family and colleagues, mostly in the San Diego region. What does our data show? Our survey was mailed on Jan 21-March 27, 2016. We had 259 responses and 45 started the survey but did not complete it. To get responses, we used email, facebook, linkedin, and personal relationships. We customized the raw data into a comparison of the Hispanic vs. non-Hispanic behaviors and motivations regarding ads and products bought after seeing the ads on Facebook. We held focus groups with the San Diego American Marketing Association Hispanic Marketing Special Interest group to discuss our initial findings.

Data

Initial findings summary showed that many respondents did not want to select a category for shopping on Facebook. They wrote "none" in the comments section, when prompted for their favorite category. In #2,

Half respondents (52%) open FB 1-5 x per day. 25% open 6-10x per day, 16% 11-15 x per dayTime spent: #1 is 15-30 min a day. Key finding: >74% of respondents use FB more than 15 min a day. These are experienced users: more than 30 min a day 48%, so half of our respondents use more than a half hour a day. How many years? 85% more than 3 years, and 60% more than 5 years on FB. Who were our respondents? 76 were Hispanic (38%) 36 were Spanish speakers first. (18%)33% completed grad school. 56% Caucasian. What was their favorite product? Travel first. Index at 114. Then Food #2.Many also put "NONE" in the comments, which was a surprise. Favorite thing in #4 was News of family, followed by photos and news. What action do they take? Like, comment, share. Least likely was to visit a website.#8 Noticed ads? New products and liked more than 58%. #9 Respond to ads. Click. More than half do respond, which surprised the researchers. Comparison of Hispanic to non Hispanic follows.

Table 1: What Kinds of Products Are You Most Interested in Seeing on Facebook?

	electronics (1)	fashion/clothing (2)	automotive (3)	food (4)	travel (5)	sports (6)	services, ex., home, medical, financial, etc (7)	Total
Q15: Hispanic (A)	28.57% 22	31.17% 24	9.09% 7	48.05% 37	50.65% 39	22.08% 17	23.38% 18	83.67% 164
Q15: White / Caucasian (B)	20.17% 24	21.01% 25	6.72% 8	44.54% 53	60.50% 72	25.21% 30	21.01% 25	120.92% 237
Total Respondents	46	49	15	90	111	47	43	196

	Other (please specify)	Total
Q15: Hispanic (A)	13 Responses	13
Q15: White / Caucasian (B)	32 Responses	32

Basic Statistics

	Minimum	Maximum	Median	Mean	Standard Deviation
Q15: Hispanic (A)	1.00	7.00	4.00	4.04	1.86
Q15: White / Caucasian (B)	1.00	7.00	5.00	4.32	1.74

Table 2: What Kind of Advertising Have You Noticed on Facebook?

	none (1)	products I like (2)	new products (3)	other (4)	Total
Q15: Hispanic (A)	16.88% 13	23.38% 18	36.36% 28	23.38% 18	39.29% 77
Q15: White / Caucasian (B)	16.81% 20	26.89% 32	30.25% 36	26.05% 31	60.71% 119
Total Respondents	33	50	64	49	196

Basic Statistics

	Minimum	Maximum	Median	Mean	Standard Deviation
Q15: Hispanic (A)	1.00	4.00	3.00	2.66	1.01
Q15: White / Caucasian (B)	1.00	4.00	3.00	2.66	1.04

Table 3: How often do you click on advertised products or services on Facebook?

	never (1)	1-2 times a month (2)	3-5 times a month (3)	6-10 times a month (4)	other (5)	Total
Q15: Hispanic (A)	49% 38	43% 33	4% 3	4% 3	0% 0	39% 77
Q15: White / Caucasian (B)	48% 57	40% 48	10% 12	1% 1	1% 1	61% 119
Total Respondents	95	81	15	4	1	196

Basic Statistics

	Minimum	Maximum	Median	Mean	Standard Deviation
Q15: Hispanic (A)	1.00	4.00	2.00	1.62	0.74
Q15: White / Caucasian (B)	1.00	5.00	2.00	1.66	0.76

Table 4: How Many Products or Services Did You Buy after Seeing Ads on Facebook?

	none (1)	1-2 (2)	3-5 (3)	6-10 (4)	more (5)	Total
Q15: Hispanic (A)	68% 52	29% 22	1% 1	1% 1	1% 1	39% 77
Q15: White / Caucasian (B)	55% 65	39% 46	5% 6	0% 0	2% 2	61% 119
Total Respondents	117	68	7	1	3	196

	Other (please specify)	Total
Q15: Hispanic (A)	1 Responses	1
Q15: White / Caucasian (B)	1 Responses	1

Basic Statistics

	Minimum	Maximum	Median	Mean	Standard Deviation
Q15: Hispanic (A)	1.00	5.00	1.00	1.40	0.71
Q15: White / Caucasian (B)	1.00	5.00	1.00	1.55	0.74

Summary and Recommendations

Our goal of this research was to see how Hispanics interact with Facebook differently from non-Hispanics, if any, with the purpose of identifying specific patterns that may be used by marketers seeking to reach this segment. We developed and implemented a survey sent to over 200 people, both Hispanics and non-Hispanics in the US and Mexico, and pose questions like: Do Hispanics spend more on products or services after seeing advertising, and are they different than non-Hispanics? Did they buy more after seeing the ads? Does the use of the Facebook ads increase the propensity to purchase products? We compare those who self-select as Hispanic vs. non-Hispanic, and consider the language preferences. We were available to identify also demographic patterns including age, education, preferred language, etc. The results show that

there are not relevant different to most of these questions, but we discover some interesting data that should be considered for Hispanic marketers:

As previous research has demonstrated, Hispanics prefer TV, Web and radio, compared to non-Hispanics, as well as Facebook for green information sources
Travel was the first favorite product, followed by food and news of family
72% of non-Hispanics were interested in travel, versus only 39% of Hispanics
Sports is also twice as popular in Facebook for Hispanics, compared with non-Hispanics

These results reveal recommendations for businesses marketing to US Hispanics:

Increase the use of Facebook for dissemination of news to Hispanics.
Suggest to Hispanics to click and be interested in travel when using Facebook.
Be aware of the great potential to use Facebook to engage Hispanics in sports, perhaps using more relevant themes like fútbol (soccer), etc.
Hispanics respond to ads almost the same as non-Hispanics, and thus, the potential for Facebook advertising is great since Hispanics spend equal or more time connected to the platform.
Hispanics are slightly more open to new ads of new products than non-Hispanics that sometimes tend to be an erroneous presupposition.

In Summary, although the results were not as impactful as we our original hypotheses, this study needs to continue and expand to a wider sample population to determine more specific trends in the art of Hispanic marketing in Social media.

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NATIONAL RESEARCH UNIVERSITIES STATEMENTS' ANALYSIS

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ABSTRACT

This paper considers how to analyze to the public sector statements on National Universities Statement sample. We use qualitative research methods in analyzing financial statements as well other secondary information available. The main purpose of this study is to improve the analysis procedure to avoid misrepresentation and fraud in Public Sector Statements. The data of this study comes from Public Sector Institutions' financial reports. The research result lightens the most widespread errors and distortions in reporting.

KEYWORDS: Public Sector Statements, Analysis Procedure, Validation Statements

INTRODUCTION

An increasing social interest in effectiveness of resources management and in efficiency of operations in public administrations has triggered a change in perception of roles and tasks of analysis in this group of entities. It suggested that analysis not only has to prevent mismanagement but primarily it should provide public managers with information required to meet right and timely decisions, which prioritize effectiveness and efficiency. (Dyczkowski, T. and J. Dyczkowska, 2014, p. 927). Herewith an important role is played by the correct reporting of digital evidence to support the achievement of effectiveness.

The ultimate goal of budgetary accounting is annual reporting, which then must be analyzed. Wherein the measures should be objective, complete and responsive (Simons, 1995, p. 76). He defines these terms as follows: objective when it is independently verifiable, complete when it captures all relevant actions and behaviors and responsive when it reflects the actions or efforts of the individual being measured. In some cases, the measures may play an important role to capture fraudulent reporting.

Another aspect of the fraudulent representation is that the government civil servants whose duty is to unravel possible reporting crimes are not as well educated or experienced as their counterparts in the private companies. "Even when good people come into government service, many soon leave through the revolving door" (Barrett, 2010). One reason for this that government salaries will never compete with private-sector compensation. But herewith analysis and control promotes government regulation by deterring excess and fraud. On the other hand, manipulating others can be difficult to conceal because non-financial measures verification is often straightforward. Still, there are several examples, where the reported financial performance was not supported by non-financial measures data, and the inconsistency was not noted by auditors or regulators (Brazel et al., 2009). Simons (1995, p. 81) also emphasizes the importance of reporting data that is accurate and complete. Modern realities require convergence of accounting and control. Those who do not understand it will fall short in implementing an effective budgeting. So we have to design a real functioning system to analyze budgetary reports.

According to G. Oates (2015, p. 53), the literature presents considerable research interest in control systems design and use (Abernethy, Bouwens and van Lent 2010; Ferreira & Otley, 2009; Henri, 2006; Sundin, Granlund and Brown 2010). Also the evidence of huge interest on this topic is our search result in cited databases ABI/INFORM Global, ProQuest Australia & New Zealand Newsstand, ProQuest Research Library, ProQuest Science Journals. We found 10894 papers for the following search query: (public sector

statements) AND (analysis OR control) AND ftany (yes) AND pd(>=20140408) on 08.04.2015. But when we refined the query ((public sector statements) AND (analysis methods OR block scheme analysis) AND (control procedures OR traffic control scheme) AND ftany (yes) AND pd (>=20150108)) there were only 663 articles on the same date (08.04.2015). That is, in general on this topic done a lot of research has been done on this topic, but more specifically regarding the block scheme and descriptions of procedures, far less has been done.

STATEMENTS' ANALYSIS METHODOLOGY

The Russian public sector statements' analysis depends on the type of public sector institution. Budgetary and autonomous institutions provide financial statements and agency institutions prepare the budgetary statements. The composition of the financial statements for budgetary and autonomous institutions is regulated by Order of the Ministry of Finance (RF) from 25.03.2011 N 33n «On introduction of order for preparation and disclosure of annual, quarterly and monthly accounting reports of state (municipal) budget establishments and autonomous entities» (hereinafter – Order N 33n). And the composition of the budgetary statements for agency institutions is regulated by Order of the Ministry of Finance (RF) 28.12.2010 191n "On introduction of order for preparation and disclosure of annual, quarterly and monthly accounting reports of budget execution in the budget system of the Russian Federation". National Research Universities are budgetary institutions so for analyzing their statements we have to use Order 33n. According to Order N 33n budgetary institutions report on the following forms (Table 1).

Table 1: Financial Statements' List

Statement Name
The balance sheet of the state (municipal) institutions
Information about institutions' consolidated calculations
Information on the conclusion of the institution of Accounts fiscal year
Performance report on the establishment plan of its financial and economic activity
Report adopted by the institutions' obligations
The Statement of Institution Operations
Explanatory note to the balance institutions
Separation (liquidation) balance the state (municipal) institutions

These forms (Table 1) are unified and spread on all of Russian budgetary and autonomous institutions from all level of budget system. But National Research Universities are funded by federal budget. After analyzing more than 200 Russian public sector institutions' statements during long-term research we came to the conclusion that the most informative and useful for the analysis is a form "The Statement of Institution Operations" from reporting forms listed in the Table 1, because it contains the most important information about the revenue, expense and Net/Gross Operating Balance.

The analysis procedure includes the following stages of checking:

the accuracy of the statements approved by the Ministry of Finance;

the accuracy and completeness of indicators provided in the forms of accountability, consistency of interrelated indicators presented in a separate form, with each other and with the balance, as well as the correctness of arithmetic calculations;

compliance synthetic and analytical accounting, correctness of the approved estimates, taking into account all the changes, designed in accordance with established procedure, and indicators on the network personal compare to the reports data; timeliness of reporting.

An analysis of the main indicators from The Statement of Institution Operations reported by some Russian National Research Universities for 2013 Fiscal Year is presented in Table 2.

Table 2: Analysis of Russian National Research University Financial Statements, 2013 Fiscal Year, Thous. Rubles

Indicator	BNRU	RNRMU	MPEI	MAI	SSAU	SPMI	Mephi	MIET
Revenue	2 377 417	3 273 374	2 658 585	4 633 870	2 165 133	765 237	7 144 348	1 803 047
Expense	2 877 226	2 929 414	2 655 497	4 340 182	1 878 194	772 342	6 801 258	2 037 231
Net operating balance	-500 970	323 864	-54 605	258 808	286 939	-7 105	288 794	-237 335
Tax on profits	1 161	20 097	57 692	34 880	0	0	54 297	3 151

Source: www.bus.gov.ru

Inconsistency in the value of the net operating balance (from sharply negative to positive) in Table 2 reflects the lack of methodological soundness of its calculation. Pure mathematically on the basis of the provisions of Russian legal acts, the magnitude of the net operating balance priori must be negative according to the budgetary instructions, since it is determined as the difference between revenues and expenses. Herewith budgetary funds are not including in the revenue. In addition, sometimes the same information has different interpretation in different reports. For instance Revenue may be reflecting as 201 mln in financial report and 195 mln in statistical report, etc. One reason for this is that public institutions personnel are not well qualified or experienced. Our survey's results shows that almost no of public sector accountants do not have a public sector qualification certificate (see Antipova, 2014). If we rate Universities by Revenue we can see that MEPhI (7 144 348 thousands Rubles) is the leader – with first place on revenue value. Second place is taken by MAI (4 633 870 thousands Rubles) and so on. Thus, using actual analysis data, we can rate and evaluate any Public sector institutions according to various indicators in different proportions and senses.

DISCUSS AND CONCLUSION

In order to fulfill social needs of the individuals, the Government uses certain resources in the budget process. In order to determine whether these resources that are reflected in the public sector statements, the Government examines the budget outcomes of its own activities, within an analysis system. Today, the concept of government accounting has been replaced by the concept of public sector accounting. The object of the public sector accounting is to ensure the formulation within the scope of general administration to compare their accounting system with the joint reporting standards and to develop the analysis methods and control methodology that is open to changes. For this purpose, the data that are derived should be produced in a more accurate, more updated and more reliable manner. Therefore, in order to detect the errors and distortions found in the account management and in the accounting records, a well organized accounting system with an independent analysis system is needed.

The result of budgetary analysis should contain all the data that will be used in decision making process, and the budget management of performance. The analysis system is an important factor that enables the public sector institutions to adhere to the principles of transparency, accountability and responsibility during the process of the preparation and analyzing of the financial statements of public sector institutions. Accessibility to information merged with the analysis process, provides a contribution to the guidance of the financial resources to efficient investments and to the users of the financial information in having access to accurate and reliable information in making up their decisions. The rapid developments experienced in information and communication technologies have caused an increase in the speed, volume and the continuity of the movements of information technology. As the result of these developments, a great saving was ensured in time and costs regarding accessibility to information. On the other hand, the information achieved through innovative technologies can be shared more easily, hence, the use of information within

corporations have become much more efficient. Especially in the public sector, a sense of mission in the assenting employees, analysis results should be above all other public interests.

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BIOGRAPHY

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EFFICIENT DISCRIMINATION AND ASSET PRICE VOLATILITY IN MARKETS FOR CREDIT

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ABSTRACT

Significant variation in the terms and volume of lending acrossclasses of borrowers distinguished only by qualities independent of credit risk is often interpreted as evidence of inefficient or inequitable discrimination in credit markets. Increasing accuracy in the measure of credit risk renders common theories of lending discrimination and credit rationing based on adverse selection or moral hazard increasingly implausible, while statistical procedures lacking financial foundations may expose empirical tests for discrimination to model risk. We consider a model of lending with complete markets, in which credit market equilibriamay exhibit disparate loan terms or access to credit across such classes of borrowers, despitecommon knowledge possessed by both borrowers and lenders. Rather than evidence of inefficient equilibria owing to intentional or irrational discrimination, however, such equilibria can arise solely fromthe influence of asset price volatility on the strategic exercise of the options embedded in standard debt contracts. Extending substantially different loan terms or even rationing credit to different classes of borrowers can be a rational response byvalue-maximizing lenders when borrower classes are correlated with the degree of price volatilityexhibited by the otherwise similar assets each of theseclasses offers as collateral to lenders. We illustrate this phenomenon in the context of mortgage lending to homeowners distinguished only by the degree of volatility in the prices of property in their different neighborhoods.

JEL: G13, G15, O16

KEYWORDS: Asset Pricing, Credit Rationing, Differential Game, Discrimination

INTRODUCTION

Alleged observations that some borrowers encounter significantly different loan terms than other borrowers, from whom they appear indistinguishable in regard to credit risk, as well as the potential rationing of credit independent of their willingness to pay a premium over the market rate, pose a significant anomaly for the efficiency of credit markets. Two types of explanations for these observations are traditionally offered. The first involves lender preferences over classes of borrowers distinguished on the basis of ethnic, geographical or demographic qualities which are independent of credit risk. The ability to indulge these preferences leads to systematic discrimination, in the form of loan terms, between these classes. This explanation, popular with both policymakers and politically significant portions of the electorate, has led the governments of numerous countries to adopt lending regulations intended to mitigate the social costs associated with such alleged discrimination.

The second type of explanation involves an asymmetric dispersion of information across lenders and borrowers. Stiglitz and Weiss (1981), Williamson (1986), Jaffee and Stiglitz (1990) and Ross (2005), among many others, examine the effects of adverse selection or moral hazard on the efficiency of credit market equilibrium. Both conditions can produce, for a select range of parameters, alternative loan contracts and even credit rationing among various groups of borrowers. Since these groups are, however, distinct in terms of the credit risk to lenders, they cannot explain patterns of lending discrimination between classes of borrowers based on demographic or other qualities that have no relationship to credit risk. Widespread availability of credit histories and the ever increasing degree of accuracy displayed by statistical tests of credit risk posed by individual borrowers, moreover, render models based on

informational asymmetries suspect in explaining empirical patterns of discrimination in credit markets. We offer a novel explanation of alleged observations of discrimination that is simultaneously simpler and radically different than these traditional types of explanations. Our explanation is consistent with conventional assumptions in asset pricing models but treats as endogenous the exercise of the the options available to lenders and borrowers which are embedded in standard secured loan contracts. The strategic timing of the exercise of these options by both parties, influenced in part by the properties of the leveraged asset serving as collateral, will inevitably lead to a non-cooperative equilibrium exhibiting contrasting terms on which credit is offered and even, under plausible circumstances, the rationing of credit, to different borrowers, who appear, by commonly used measures, identical in regard to credit risk.

Model Description

Consider a representative credit market which features common, rather than asymmetric, knowledge of all parameters relevant to the pricing of debt and which operates in a continuous-time economy with complete markets and arbitrage-free valuation. Lenders and borrowers bargain over the terms of a standard, finite-maturity secured loan. The asset being financed serves as collateral and evolves according to a standard diffusion process exhibiting parameter values readily observed by both parties. Bargaining over the terms of the loan contract consists of the choice of optimal (best-reply) intertemporal strategies by borrower and lender, whose respective strategy spaces include the range of options normally embedded in the covenants of such a loan contract. The lender can, for example, choose the initial loan balance, the rate of amortization, the loan maturity and the frequency with which the value of collateral is assessed and the option to call the loan under certain circumstances. The borrower can choose the value of the rate premium (coupon rate relative to the riskless rate) he offers to the lender as well as his favored times of exercising either the option to default or that to prepay the existing loan balance. The strategy of the lender and of the borrower are each selected to maximize, subject to the strategy of his counteparty, the value of his contingent claim on the asset. Standard optimization methods in this stochastic differential game yield a pair of partial differential valuation equations linked through the equilibrium strategies chosen by the participants. The appropriate boundary conditions for these equations are determined by the smooth-pasting criterion. Under each set of parameter values and strategies, the solution to these equations determine the values of both the debt and equity claim on the asset in a perfect Markovian equilibrium.

An Illustrative Result

Selection of alternative sets of values of the parameters determining the stochastic evolution of the asset and institutional features of the market allow us to compare the properties of the equilibrium strategies and debt and equity values arising under each such set. Such comparisons allow us to measure the relative differences between loan terms and the volume of credit exchanged in each equilibrium. We can, as a consequence, numerically assess the existence and magnitude of any pattern of discrimination in these differences. One illustration of a comparison between equilibria appears in Table 1 below. For simplicity, we focus on two properties of these equilibria: the volume of credit exchanged (C), measured as a percentage of initial asset value, and the rate premium, corresponding to the difference between the coupon rate (y) on the loan and the riskless rate (r) . The purpose of this example is to compare, for two distinct values of the costs to the lender of liquidating the loan collateral should the borrower default before maturity, the relation between the equilibrium volume of credit exchanged between lender and borrower as the rate premium offered to the lender steadily rises.

Case One corresponds to an exogenous liquidation cost (l), borne by the lender, of ten percent (l = 10%) of the asset value at the time the borrower exercises his option to default. When liquidation costs are relatively low, an equilibrium in which the rate premium is two percentage points corresponds to an initial loan to asset value of 71.7%. This initial loan to asset value increases monotonically with the premium until, at a premium of 16 percentage points, the loan to asset value is 99%. In contrast, Case Two shows, for relatively

high liquidation costs of thirty percent (l= 30%) of the asset value at the time of a potential default, that the initial loan to asset value is now 57.6% at a premium of two percentage points, again rising monotonically with the premium until, at a premium of 12 percentage points, a maximum loan to asset value of 72.1% is achieved. Perhaps surprisingly, this value declines steadily thereafter as the premium continues to rise. This inability of higher premia values to compensate the lender for increasing credit risk occurs because, in equilibrium, the borrower is sufficiently likely to default above a premia of 12 percentage points that, in the presence of liquidation costs of 30% of the value of the asset, the lender loses an amount of value of debt at the time of default greater than the increased value of the date induced by a higher premium.

The lender's best reply strategy, in this case, is to withdraw the initial loan balance offered after the premium exceeds 12 percentage points and, simultaneously, the borrower's best reply strategy would be to always offer a premium no greater than 12 percentage points. Consider, in this case, an equilibrium in which the credit market is composed of one lender and two representative borrowers distinguishable to the lender by an observable demographic trait or geographical location of the respective proprietary asset each wishes to finance. Borrowers cannot collude nor can they appeal to a pubic authority to change the market terms of trade. If a correlation exists between borrower type and the liquidation cost of his particular asset, then the borrower who exhibits a feature, not directly relevant to his credit risk, that corresponds to collateral with a high liquidation cost will consistently be offered harsher loan terms (as measured by the initial loan to asset value) than his counterpart whose contrasting feature is known to be correlated with collateral having a lower liquidation cost. The latter borrower receives a larger initial balance from the lender as the rate premium offered increases, but the former borrower not only receives lower initial balances for the same rate premia, but eventually, as he raises the rate premium he offers the lender, he encounters, at a sufficiently high premium, credit rationing and then an absolute <u>decrease</u> in the corresponding balance as he further increases his offered premium.

One example of such a situation arguably occurs in the American market for residential mortgage loans. Borrowers with equivalent measures of credit risk but possessing contrasting demographic traits enter the market to obtain a mortgage in order to purchase a house. Borrowers with these contrasting traits tend to reside in geographically separated neighborhoods, with residents of each neighborhood sharing the same demographic value. Property in one borrower's neighborhood is known, for a variety of reasons arising in the market for residential housing, for having higher liquidation costs at foreclosure than property in the other neighborhoods. An observation of the significantly different mortgage terms offered to each such borrower would be interpreted as discrimination on the basis of a demographic trait that, in itself, is independent of credit risk, but which is known to be correlated with the relative liquidation costs of houses in these different neighborhoods. Differences in the respective loan terms are, in the context of our model, efficient in regard to credit risk, but are observationally equivalent to discrimination on the basis of a demographic trait.

Table 1: Loan Terms and Volume of Credit

Spread	Case One (l = 10%)	Case Two (l = 30%)
y - r	*C (%)*	*C (%)*
0.02	71.70	57.60
0.04	82.70	65.00
0.06	89.00	68.00
0.08	93.00	70.70
0.10	95.50	71.80
0.12	97.20	72.10
0.14	98.30	71.90
0.16	99.00	71.20

This table illustrates the volume of credit exchanged (C) between borrower and lender for premia (loan rate y – riskless rate r) ranging between 2percentage points and 16 percentage points. Case One shows, for liquidation costs l = 10% of the asset (collateral) value at the time of any default occurring, that the initial loan to asset value is 71.7% at a premium of two percentage points and increases monotonically with the premium until, at a premium of 16 percentage points, the loan to asset value is 99%. In contrast, Case Two shows, for liquidation costs l= 30% of the asset (collateral) value at this same time, that the initial loan to asset value is now 57.6% at a premium of two percentage points, again rising monotonically with the premium until, at a premium of 12 percentage points, a maximum loan to asset value of 72.1% is achieved, declining thereafter as the premium continues to rise. This inability of higher premia values to compensate the lender for increasing credit risk occurs because, in equilibrium, the borrower is sufficiently likely to default above a premia of 12 percentage points that, in the presence of l iquidation costs of 30% of the value of the asset, the lender loses an amount of value of debt at the time of default greater than the increased value of the date induced by a higher premium. The lender's best reply strategy, in this case, is to withdraw the initial loan balance offered after the premium exceeds 12 percentage points and, simultaneously, the borrower's best reply strategy would be to always offer a premium no greater than 12 percentage points.

HELMET USE BY PEDAL AND MOTOR CYCLE USERS –AN EMPIRICAL ANALYSIS OF DATA OBSERVATIONS IN CENTRAL AMERICA AND THE CARIBBEAN, AND IN THE EUROPEAN UNION, 2015-2016

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ABSTRACT

According to the WHO's Global Status Report on Road Safety of 2013, road fatalities were 1.24 million for the 182 countries studied in the report; the injury statistics were as always less precise: depending on definition and recording measures, there were 20-50 million injuries –either extreme of the spectrum would constitute the size of a medium-large nation state. Data for countries not covered in the Report can only be imagined, since records tend to cover data in countries with less extreme experiences –not quite the tip of the iceberg, but understating the state of the accident universe, rather than overstating it. In economic terms the cost of road injuries back in 2000 was recorded in the 2013 WHO Report as in excess of $1/2 trillion –again equivalent to the GDP of medium-large national economies. Correct helmet use was estimated in the study to reduce the risk of death by 40%, and that of serious injury by 70%. These somewhat sobering statistics provided the interest in conducting an empirical study of helmet use by riders of bicycles, and motorcycles, analyzed by gender, number of riders and use (personal/cargo). Since the study has so far been self-financed, observations were restricted to 16 locations in the following 6 selected countries; and in 2 distinct global regions

INTRODUCTION

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Central America and the Caribbean: Costa Rica, Nicaragua and Cuba

European Union: The U.K., the Netherlands and Italy

The data are reviewed and some implications of the results discussed. Tentative policy recommendations are made, subject to further research, for a global approach to road safety for some of the most vulnerable road users.

METHODOLOGY

For each location, the author observed and recorded bicycle and motorcycle operators, differentiating between those wearing helmets, and those not, and distinguishing by gender and status as operator or passenger. The standard period of observation was one hour in each location. In addition, some other data were collected, when feasible: whether an operator was smoking and/or using a cell phone (which would necessitate a one-handed cycling operation); whether the bicycle/motorbike was carrying a heavy load, which could be considered 'cargo', for commercial use; children (with pre-teen appearance); elder operators (with appearance of 70+).

Problems with Methodology

Since the observations and recordings were taken in a specific time and place, it would not be feasible to replicate the study; the best that could be done would be to repeat a one-hour observation at the same time, on the same day of the week, with similar weather conditions –all of which variables would clearly have some impact on bicycle and motorcycle use.

Accuracy of observation and recording: it would be impossible to warranty 100% accuracy of observation and recording: e.g. a large bus or truck might have obscured vision at an observation point for enough time to lose some observations; in busy locations it would have been impossible to warranty that the same operator did not pass through the observation point more than once; gender differentiation/identification was sometimes difficult to ascertain, e.g. when motorbike operators and/or riders were both helmeted and wearing thick motorbike gear; thus in auditing/accounting terminology, errors of both omission and commission almost certainly occurred, in the course of the study. However, in the opinion of the author the number of errors would have been fairly minimal, relative to the total of over 4,500 observations recorded.

The additional observations –e.g. smoking users, earphone use, precise age of users both old and young, could not be ascertained with the degree of accuracy of the basic observations; they are therefore added as narrative comments to complement each scenario; additional human and electronic resources would be required to undertake the more comprehensive set of observations and analysis which the subject is considered by this investigator to warrant –hopefully available in the future.

ANALYSIS

The following provide brief descriptive contexts and data analysis pertaining to observations in each location

San Jose, Costa Rica –Avenida 4, Calle Central was chosen to check whether the new dedicated bike lane in the city centre would attract cyclists, and help change the San Jose motorized vehicle culture to a more non-motorized culture. In fact, the new bike lane was hardly used by cyclists, but continued to be used by hundreds of pedestrians during the observation hour. 50% of the cyclists observed comprised one group of teenage males, who chose to cycle on the extremely busy Avenida 2, which is generally full of cars, taxis and buses. Of the 104 2-wheeler users, some 20% were pedal cyclists, almost all without helmets, and virtually all male; of the motorcycle users, virtually all wore helmets (as required by law, and with an obvious police presence); the majority of the passengers were female, and comprised some 25% of total motorcycle use. San Jose, the capital of Costa Rica, has some 1 million residents, and suffers from major vehicle congestion and resultant ambient pollution. Observation date January 2 2016; time: 13.55 pm - 14.55 pm.

Santa Cruz, Costa Rica is a major commercial town in the province of Guanacaste, with a population in the thousands. The observation location was in the central square next to the major bus station, which had the

highest local traffic count. Of the 3 locations, Santa Cruz had by far the most 2-wheel traffic –roughly double the volume of motorbike users, still mostly with helmets; but more strikingly, at 324 bicycle users, over 15 times the number of bike users than in San Jose –roughly 10% of them being passengers, unhelmeted, with a substantial number of these children (10 boys, 17 girls, plus a second girl passenger). Observation date: May 4, 2015; time: 11.55 am -12.55 pm.

Villa Real, Costa Rica, with a population in the hundreds, has grown up as a 'feeder' town to the predominantly tourist-oriented beach town of Tamarindo, some 4km away. It provides most of the labour supply to the tourist businesses of Tamarindo, and while no longer exclusively Latin American in population, it is still predominantly so. Here 70% of the 2-wheel users were motorcycle users; compliance to the legal requirement of helmet use was less stringent, with some 15% of male operators helmetless, (8 of 54 observed), and 1/3 of female operators likewise driving without helmets (3 out of 9). Whilst the numbers are small, the issues raised are not. Although not part of the scope of this investigation, it was noted that 7-10 horse riders used the busy intersection in Villa Real, all male, none with helmets. The town has not lost all its roots. Observation date: Friday, September 11, 2015; time: 9.05 am-10.05 am.

Rivas, Nicaragua is a commercial entrepot, the first market city North of the main border of Nicaragua from Costa Rica, en route to Managua, Granada and Leon, the 3 principal cities of Nicaragua; it is also situated strategically between San Juan del Sur and San Jorge, the gateway to La Isla de Ometepe. Of the 3 Nicaraguan towns studied, Rivas had by far the largest proportion of bicycle/tricycle users -166 cf 111 motorbike users. It was also unique insofar as pedal tricycles were a common form of public taxi, and as such numbered 71, of the total number of 'pedal cycle' operators. None wore helmets. All were male. Only 11 females were bicycle operators, comprising almost exactly 1/10 the number of male operators. However if one were to discount the all-male pedal taxi operators, the ratio of female to male bicycle operators would change to ¼ -still a major imbalance; all helmetless. The number of female passengers on the other hand outnumbered the number of male –at 20 cf 17. Females displayed more proclivity to be passengers than operators. Of the total of 111 motorbike users, 76 were male operators, and only 5 were male passengers; cf 14 female operators and 16 female passengers. The helmet use divide was as follows: approx. 4/5 of male operators wore helmets (16% were helmetless); whilst 100% of female operators wore helmets (14/14). However, as passengers, females were less inclined to wear helmets –fewer than half did so (7/16). 2 boys and 3 girls were included in the number of helmetless bicycle passengers, plus one boy operator. Among the female motorbike passengers was one girl. Observation date September 10; time 1.00-1.45 pm.

San Juan del Sur, Nicaragua has developed from a fishing village into a tourist resort town during the last two decades. Some of the increased prosperity is reflected in the ubiquity of private transportation –from pedal cycles to motor cycles to cars, trucks and SUVs. Thus in our observations the total number of bicycle users was 98, compared to the total number of motorbike users, which was some 40% higher, at 140. All bicycle users were helmetless, including 2 child passengers (one boy, one girl) and one child operator (male). Included in the bicycles reported were 5 pedal tricycles, used primarily for carrying cargo or passengers. Of the motorbike operators, the majority of the males (86/110, or 78%) wore helmets, but 24 (=22%) did not. For female operators, the percentages were 50/50: half the females wore helmets, and 50% were helmetless. The number of passengers was insignificant.

Moyogalpa, Nicaragua is the principal port and largest town on la Isla de Ometepe, the largest island in el lago de Nicaragua. Like San Juan del Sur, it has developed recently into a tourist reception nexus, and the growth in the use of private transportation has reflected this rapid development. Motorbike use outstripped bicycle use by almost exactly 2:1, in our observations (116 cf 59). Of the 59 bicycle users, one (a male adult passenger) did wear a helmet. 2 boy operators, plus 2 boy passengers, and 5 girl operators, plus 1 girl passenger, were among the 58 bicycle users who were helmetless. Compared to all other Latin American locations studied, Moyogalpa boasts by far the highest percentage of motorcycle users and passengers without helmets. It is the only location where helmetless male users outnumber those with helmets (40 cf

39). By contrast some 36% of female operators were without helmets, though the absolute numbers are much smaller than those of the male operators (5 cf 9). Among passengers, almost all males were helmetless, compared with females, 36% of whom did wear a helmet (5 cf 9). Observation date: September 10, 2015; time 8.30-9.30 am.

Habana, Cuba: Barrio Cecilia is about 10 km from the city centre of old Habana, with major arterial roads into the epicenter. Buses conveyed the vast majority of traffic. As is evident, helmet use was zero for both operators and passengers, of either gender, for bicycle users. Male passengers comprised over 1/3 of total bicycle ridership. Motorbike operators were overwhelmingly male, on a ratio of close to 12:1, male to female. Likewise, passengers were predominantly male, but with a ratio of only 2.5:1. Excluded from the data was the sight of 2 police officers, both male, on a day succeeding the observation: both were helmeted. Their location was in the centre of Habana. Few other cyclists were observed, none of them helmeted. Observation date: December 4, 2015; time: 17.00-18.00.

Pilon, Cuba has a population numbered in the thousands, compared to Habana's population, which numbers in the millions. As is clear from the data observed, in the Central Square, the private transportation of choice was overwhelmingly the bicycle, which was both operated by helmetless riders, of whom only 15% were female, and whose passengers were likewise helmetless, (both first and second passengers). 2 of the first passengers were boys; 1 was a girl; the 2 second passengers were boy and girl respectively. In addition, there were 3 pedal tricycles, being used as a taxi service –no helmets were in evidence. The one motorbike observed had a helmeted male operator and a helmeted male passenger. Observation date: Sat. October 10, 2015; time: 21.30-22.30.

<u>European Union Locations</u>

Portsmouth, U.K. The Front, close to the city centre, provided an unobstructed view of traffic. In all, however, only 93 2-wheeler users were observed: the majority on bicycles (77/93=83%). Of these, the majority were male operators without helmets; but 8/53 (15%) did wear helmets. Among the 21 female operators the proportion of helmeted operators was far higher: 6/21 = 29% wore helmets –almost double the usage of male bicycle operators. Of the 16 motorbike users, only 1 was a passenger. Only 1 operator (a male) was helmetless. 14/16=88% of the operators were male; one was female. 2 boys were bicycle operators and helmeted, one was a helmeted passenger, one not. Likewise 2 girls were bicycle operators, one with, one without helmet, and a girl passenger was helmetless. No children were on motorbikes. Observation date Saturday, July 4 2015; time 16.00-16.45.

Bournemouth, U.K. Of the 16 locations in the study, the lowest number of 2-wheelers observed was in this seaside location. The observation point chosen was in view of bicycle lanes, and with restricted car use. Just 4 motorbike users were observed, all male, all helmeted. Of the 72 bicycle users, all were operators; none passengers; just over 2/3 male and 1/3 female. The ratio of helmeted to unhelmeted operators was similar for each gender: 11/38=29% for males; 6/17=35% for females. Observation date: July 1, 2015; time: 12.05 pm-1.05 pm.

Brighton, U.K. The observation point included regular vehicle roads, with no bicycle lanes; however it was close to a pedestrian market, closed to motorized traffic, but heavily used by pedal cyclists. Just 6 motorbike operators were observed, all male, all helmeted. Just one motorbike passenger was observed, female, also helmeted.

Amsterdam, Netherlands. The contrast between bicycle use in the U.K. and in the Netherlands is quite marked, according to the data observed in this study. Outside the central train station, literally thousands of bicycles were parked –an indication of the 'bicycle culture' of the city. Bicycle lanes were provided around the city centre, and were in constant and dense use. In the one hour of observation, forming the basis of this

study, a street was chosen roughly 2km from the central train station. (specific spot: Zeeburg/Jadaplein). 529 bicycle users were observed: with an almost equal gender split. The great majority were operators (male 268; female 245) but there were 4 male as opposed to 12 female passengers. None of the 529 observed wore helmets. All 4 of the male passengers were children. 9/12 (75%) of the female passengers were children. 6 female operators were children; just one male. One adult male was observed speaking on the cell phone, while riding single-handed. Very few 4-wheel vehicles were observed. Compared to elsewhere, the bicycles themselves were mostly old, much used, and non-sporty. They were clearly intended primarily as modes of transportation, as opposed to status symbols. There were more male operators, as the evening got darker. Observation date: February 16, 2016; time 18.00-19.00.

Lecce, Italy. The Central Square was chosen as the observation point. Just 13 motorbike users were observed -9 male, 4 female. All the males wore helmets. The 2 female operators wore helmets; the 2 female passengers did not. Female bicycle users made up close to one third, and male users 2/3 of the total number (80 cf 155, of the total of 235 users). Of these the overwhelming majority were helmetless. 2 of the 4 helmeted male cyclists were police. While motorized traffic was authorized on the peripheral roads in view, it was not officially authorized for other than public motorized vehicles in the central square; hence the majority of the 2-wheelers using the square as a transit point were pedal cyclists. This may have given a skewed perception of the relative use of motorized and non-motorized 2-wheelers throughout this small, well-preserved town. It also may help explain the relatively lax mode of bicycle operation: 8 of the male operators were observed using cell phones while cycling, and 2 were smoking –both of which operations reduced riding to a single-handed task. It might also help explain the high incidence of older cyclists (judged at least 65+): 7, of the total of 151 males operating without helmets, or roughly 5%. 5 of the bicycle passengers were children, and all female –including an infant second passenger carried by her mother on the crossbar. Observation date: Monday, February 22, time: 12.35-13.35.

Bari, Italy. A far larger port town than Lecce, Bari exhibited a high use of motorbikes, and a secondary use of pedal cycles: 367/474=77% of 2-wheeled traffic observed was motorized. Of those, the majority were composed of male operators (293/367=80%), all helmeted. By contrast, 7 females were motorbike operators, again all helmeted. The passenger population shows a markedly different story: while 23/25 male passengers wore helmets (92%), none of the 42 female passengers observed were wearing helmets. There appeared to exist a clear cultural divide by gender, for passenger helmet wear. Male unhelmeted pedal cyclists outnumber female unhelmeted operators by exactly 5:1 in our study; but again the incidence of unhelmeted female bicycle passengers is far higher than that of unhelmeted male passengers (8:1).; again possibly indicating a cultural gender divide. Both second unhelmeted bicycle passengers were girls. Observation date: Saturday February 27, 2016; time: 11.55 am -12.55 pm.

Napoli, Italy. Observations were made close to the central railway station, on a main road (Garibaldi). At 888 observations in one hour, Naples registered the highest level of 2-wheel use among the 16 locations selected, and also the highest number of motorbike use; conversely it registered proportionately the least use of pedal cycles among the 16 locations studied (24/888, approximating 2.5%). All male pedal cyclists were helmetless, as was the sole male passenger (a child). One female cyclist was observed without a helmet, but 7 were surprisingly recorded with helmets (–this finding is considered anomalous –it is possible that the author misrecorded these 7 observations as female operators, when they were in fact male!) Almost all male motorbike operators wore helmets (8/652=just over 1% were helmetless); compared to a much higher proportion of female operators without helmets (6/87= just under 7%). The high passenger helmet use was more or less equal across the gender divide (49/56=88% for males; cf 51/60=85% for females.) Of the 7 male passengers riding without helmets, one was a child. Of the 9 female helmetless first passengers, one was a child. However of the 3 helmetless second passengers, all 3 were girls. It was observed that the vast majority of vehicles on the road were private cars, and speed limits did not appear to exist. Observation date: Friday, February 19; time: 8.40-9.40 am

Rome, Italy. Weather conditions were windy, chilly, turning into driving rain. Location: Largo di S. Susanna, 1 km from central train station. Bicycle riders were scant: at 12, males outnumbered the 3 females 4:1. 2 males were using earphones. All were helmetless. None had passengers. In the motorbike population, virtually all users wore helmets, regardless of operator/passenger status or gender. This contrasts starkly with the observations of other Italian cities. Roughly one in 5 five operators were female; whilst female passengers outnumbered male by some 7:1. Inter-gender operator and passenger behavior patterns seemed to be clearly defined. Two of the male operators were smoking, which would impede 2-handed steering. Just one motorbike passenger was a child (male, and helmeted). As the rain and wind got stronger, and the temperature dropped (to 9-10 degrees Celsius), 2-wheeler use dropped substantially. Observation date: March5, 2016; time: 17.15-18.15. (Tabla 1).

Table 1: Analysis of Bike and Mbike use 16 Locations

	MWH	MNOH	FWH	FNOH	MWH	MNOH	FWH	FNOH	MWH	MNOH	FWH	FNOH	MWH	MNOH	FWH	FNOH	
Central America and Carribean																	
1. San Jose, Costa Rica	2	19		1					59		1		5		16	1	104
2. Santa Cruz, Costa Rica		198		99		10		17	109		8		4	2	6	2	455
3. Villa Real, Costa Rica	1	30	1	3		1		2	46	8	6	3	1	4		4	110
4. Rivas, Nicaragua		118		11		17		20	64	12	14		3	2	7	9	277
5. San Juan Del Sur, Nicaragua		81		8		6		3	86	24	4	4	2	7	10	3	238
6. Moyogalpa, Nicaragua		32		23	1	2		1	39	40	9	5	1	8	5	9	175
7. Habana, Cuba		31		5		20		1	58		5		15		6	1	142
8. Pilon, Cuba		167		24		9		9	1				1				211
EU																	
9. Portsmouth, UK	8	45	6	15	1	1		1	13	1	1		1				93
10. Bournmouth, UK	11	38	6	17					4								76
11. Brighton, UK	19	63	7	29	1				6		1						126
12. Amsterdam, Netherlands		268		245		4		12	10	31		4				4	578
13. Lecce, Italy	4	151	1	73				6	9		2					2	248
14. Bari, Italy	6	75	2	15		1		8	293		7		23	2		42	474
15. Napoli, Italy		15	7	1		1			644	8	87	6	49	7	51	12	888
16. Roma, Italy		12		3					210	1	43		9		60		338
	51	1343	30	572	3	72		80	1651	125	188	22	114	32	161	89	4533

DISCUSSION AND ISSUES RAISED

The range of variation in helmet use, across operators and passengers of both bicycles and motorbikes, is large, and not accounted for entirely by the legal constraints in the 6 different jurisdictions covered in the 16 locations observed. Cultural variations seem to account, for example, for the comparative laxity of helmet use for female motorbike passengers in Bari, compared particularly to Rome, but even to Napoli.

Proportionately the least well-helmeted, for both bicycle and motorbike users, were 2-wheel riders in Amsterdam. Moyogalpa in Ometepe comes a distant second. All of these latter findings may also have explanations in the cultural context of each location: 2-wheelers in Amsterdam have such a critical mass, outnumber 4-wheelers so obviously, that they can perceive themselves as 'kings (queens?) of the road'. This would definitely be a totally incorrect perception in, for example, Napoli, where 4-wheelers constitute the majority of vehicular traffic, and therefore a constant threat to the safety of 2-wheeler traffic, motorized or otherwise. Police surveillance of helmet use was nowhere in evidence, in any of the 16 locations; nor was there any evidence of police surveillance of unseated first and second passengers on bicycles, many of whom were children and unhelmeted.

The difficulty of changing an entrenched culture is well illustrated by the creation and the ignoring of the new bicycle lane in central San Jose. Very few San Jose residents have considered bicycles a viable form of transport. Until a complete and connected network of bicycle lane is established, keeping cyclists separate and safe from motorized traffic, it may be reasonable to expect most San Jose residents to shun their new city centre bicycle lane. Nonetheless, cultural attitudes do change: there are more cyclists evident in downtown San Jose than there were a decade ago.

MORE THEORETICAL CONSIDERATIONS RAISED

The Notion of Risk and Attitudes towards Risk

Gerald Wilde raised an academic storm when he first introduced his notion of risk homeostasis. He suggested essentially that people have an inbuilt predisposition to risk, such that public policies reducing the probabilities of accident/injury in one area will merely make people more predisposed to increase their risk level in another: thus forcing all cyclists to wear helmets may merely encourage them to cycle faster and more recklessly, to 'compensate'.

Needless to say, the theory has remained controversial since its conception several decades ago. In this study, we might explain the use of earphones, cell phones, smoking of cigarettes while cycling etc., all as strategies by 2-wheel operators to increase their level of risk to a level more attractive to them. Thus public policies to attempt to curb such action may end up a waste of time, since the perpetrators would just find alternative high risk activities as compensation.

The problem with this logic is that not only are the perpetrators putting themselves at risk. In the context of this study, passengers and other road users are also affected by the risk proclivities of all road users. Thus public policy can be seen as a prophylactic mechanism for the whole of society, not just individual recalcritant road users.

The Hierarchy of Power

Ironically perhaps, the same basic technology has driven most advances in land surface transportation –the harnessing and development of the wheel. However, a major diremption exists in the inherent safety built into the design of transport modes using one-wheel, two-wheel, three-wheel, 4-wheel, 6-wheel 18-wheel vehicles, and so on. The two-wheel vehicle is inherently more risky to operate, as a matter of balance and stability, than the 4-wheel. Caterpillar systems such as tanks employ would seem to provide not just the greatest stability, but ipso facto the greatest power. As it happens generally the larger the number of wheels, the heavier the vehicle and the more powerful the motive force needed (engine power). In this hierarchy of power, the 2-wheel motorized cycle is low down, and the pedal cycle is lower. However, a compensating characteristic of any 2-wheeler is its agility (it can 'turn on a dime'); and the very lightness of a bicycle provides it with the added valuable quality of portability (compared, for example, to a tank). Some members of society may be willing to sacrifice the power, security, status and comfort of multiple-wheeled vehicles

for the agility, portability (and of course economy and environmental friendliness) of a 2-wheeler, especially the non-motorized variety, despite (or perhaps because of?) its low power ranking among all other land vehicles.

Policy Implications

Given the cyclists' low power position, it could be argued that it behoves government jurisdictions to do their utmost to compensate for that low power position, for example by providing separate and protected bicycle paths. With this public policy, it might be argued that draconian enforcement of helmet use can be used as a red herring, to deflect public policy from a much more radical approach to bicycle user safety. It may be argued that the impact of a 20-ton truck on a bicyclist is much the same, whether or not he or she is wearing a 'safety helmet'.

Conclusions and Suggestions for Further Research

This study has neglected to relate helmet use to the impact on fatalities and serious injuries. To do so would require access to hospital and police records, at the very local level, and would provide a useful check on the efficacy of helmet use. The expectation would of course be an inverse relation between helmet use and fatalities and serious injuries, as suggested by the WHO report cited in the introduction. Funding will be sought for this additional research; also for extension of the helmet use research to other locations, in other regions, with different cultural contexts –such as S. and S.E. Asia, Australasia, N. Europe, E. Europe and S. America.

STUDENT DIVERSITY AND HOW IT RELATES TO STUDENT SUCCESS

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ABSTRACT

Encouraging contact among students from different economic, social and racial or ethnic backgrounds could help provide the support students deem necessary to succeed at college. Evaluation of a 2011 Community College Survey of Student Engagement (CCSSE) dataset reveals an intriguing relationship between student diversity and students' feelings of support they need to succeed at college. Analysis of data implies that improving students' understanding of people of other racial and ethnic backgrounds could help encourage contact among students from different economic, social, and racial or ethnic backgrounds, and this in turn could help university and college students succeed in their studies. Logistic regression analysis shows the strongest predictor of support needed to help students succeed at college is "Encouraging contact among students from different economic, social and racial or ethnic backgrounds". Consequently, increasing student diversity, for example, may be an appropriate university or college strategy to help students understand people of other backgrounds. Greater awareness of people from different racial and ethnic backgrounds could promote contact among students with different backgrounds and this could improve the sense of support students think a college could provide them to succeed at school and in the job market.

JEL: I21, I22, I23, I24, O15

KEYWORDS: Student Engagement, Diversity, CCSSE, Support for Learners, Educational Intervention

INTRODUCTION

As reported by Junco, Heiberger, & Loken (2011), Astin (1984) defined student engagement as "the amount of physical and psychological energy that the student devotes to the academic experience" (p. 297). He later defines involvement in a similar fashion (Astin, 1985). Therefore, a student's engagement is their involvement at university or college. The Community College Survey of Student Engagement (CCSSE) has provided assessment tools and improvement strategies since 2001. CCSSE's survey instrument, the Community College Student Report, emphases institutional practices and student behaviors that encourage student engagement. Good educational practices have been shown to be directly related to retention and other desired student outcomes (CCSSE, 2012a). Among the things the CCSSE survey asks students is their college experiences and how the college supports their learning. Findings show student engagement — involvement, integration, and quality of effort in social and academic collegiate experiences — is significantly related to student learning, persistence, and academic achievement. Hence, student engagement is undeniably linked to student success and it is an appropriate and useful proxy for desired outcomes of students' collegiate experience (CCSSE, 2012a). This study attempts to understand factors that affect engagement levels which may result in more accurately measuring and promoting student engagement. The focus is on student diversity and students' feelings of support they need to succeed at university or college. The argument made is that support for learners and diversity among students are important contributors to student engagement. What follows in this research paper is a review of literature outlining the notion of support for learners, integration of experiences, and student diversity. After this is the data and methodology, results of logistic regression analysis of key support variables, discussion of recommendations on institutional engagement initiatives for administrators, and conclusions.

LITERATURE REVIEW

The topic of student engagement is important because engaged students tend to be good students and continue to become better students over time (Tison, Bateman & Culver, 2011). Student engagement has become a much-studied topic in higher education because engagement is highly correlated with learning and personal development (Astin, 1993; Reason, Terenzini, & Domingo, 2006). Such studies show that students actively engaged with university or college faculty and staff, other students, and with the subject matter are more likely to learn, persist with their studies, and to attain their academic goals. Findings from the CCSSE concluded that student learning, persistence, and academic attainment is significantly related to student engagement, involvement, integration, and quality of effort in social and academic collegiate experiences (CCSSE, 2012b). Engagement has been shown to be highly correlated with learning and personal development (Astin, 1993). Elffers, Oort, & Karsten (2011) revealed that experiencing an academic connection is central to emotional engagement. Students connect with human beings and also with the very school and education itself. These researchers also restate that emotional engagement with school is an essential prerequisite for student effort, achievement, and persistence in school. Their results show that such engagement is closely related to school experiences. Such experiences help students perceive a sense of belonging and provide positive attitudes towards education so they value their education.

Kuh (2001a) suggested that a measure of institutional quality is reflected in student engagement. Therefore, better institutions are identified as those where students are more engaged. In addition, the level of educationally purposeful activities such as active and collaborative learning, and student–faculty interaction has been identified as an alternative measure of collegiate quality (Kuh, 2003). Engagement research can help direct college and university policy development; institutions may use student engagement results to help design interventions to create more effective learning environments (Hu and Kuh, 2002). However, Tison, Bateman & Culver (2011) report that the success of such initiatives depends on identifying and targeting those particular groups of students who will benefit most since the same learning environments are not equally effective for all people. Thus, to help improve the success of engagement initiatives and increase academic excellence, an institution should identify and target those student groups who will most benefit from the initiative. Student engagement affects success. A study of Student Behaviors, Activities, and Experiences Associated with Student Success in 2007, states that assuming a student is adequately prepared through high school; the best predictor of university or college success is student engagement, or the extent to which they take part in educationally effective practices.

Chickering & Gamson (1987) listed several categories of effective educational practices that directly influence student learning and the quality of their educational experiences. As students engage in these kinds of activities they learn more and they are more likely to persist and graduate from college. The 2007 study of Student Behaviors, Activities, and Experiences echoes that student engagement represents two critical components. The first is the amount of time and effort students put into their studies and other educationally purposeful activities. The second component of student engagement is how the institution organizes the curriculum, other learning opportunities and support services, and deploys its resources to encourage students' participation in activities that lead to the experiences and desired outcomes such as satisfaction, learning, persistence, and eventual graduation (Kuh, 2001a). Thus, it could be argued that the effectiveness of any educational practice is gauged by its ability to increase student engagement. Student satisfaction with university or college ultimately influences engagement. An analysis of the NSSE data reveals that the single best predictor of student satisfaction with college is the extent to which students perceive the institutional environment to be supportive of their academic and social needs (Student Behaviors, Activities, and Experiences Associated with Student Success, 2007). The way students feel about their school does not necessarily directly influence how much they learn. Nonetheless, their perceptions directly affect student satisfaction and how much effort they will spend on educationally

purposeful activities, which subsequently have direct impacts on their learning and personal development (Hu and Kuh, 2002, Kuh 2001a, 2001b).

The study of Student Behaviors, Activities, and Experiences Associated with Student Success in 2007 reiterates that student satisfaction is derived when the student feels he or she belongs at, and is loyal to, the institution (Tinto, 1988), and is highly correlated with engagement (National Survey of Student Engagement, 2005), persistence (Tinto, 1988), and academic performance (Bean and Vesper, 1994). Furthermore, the student's degree of satisfaction with the university or college experience is prone to influence from the college environment (Astin, 1993). Generally, the more interaction students have with their peers and with faculty, the more satisfied they are overall with the post-secondary experience (Astin, 1993; Kuh, 2003; National Survey of Student Engagement, 2005).

Significance of Support

In a similar fashion to the CCSSE, the National Survey of Student Engagement (NSSE) instrument assesses engagement in effective educational practices within benchmarks that include: 1) level of academic challenge, 2) student interactions with faculty, 3) active and collaborative learning, 4) enriching educational experiences, and 5) supportive campus environments (Kuh, 2001a). The NSSE measures outcomes of engagement as general gains in communication, intellectual and interpersonal skills, and self-reported grades. Engagement is only one factor that contributes to these outcomes (Chambers, 2010). Moreover, students' perceptions of their college and assessments of advising and counseling services provided have a significant impact on persistence (CCSSE, 2012b). Both the CCSSE and the NSSE include the notion of support for learners as a key component of the student engagement construct and this becomes the focus of this study. This research paper argues that support for learners, and diversity among students are important contributors to student engagement.

Significance of Integration of Experiences

Pike & Kuh (2005) developed a conceptual model that stresses two aspects of the college experience: integration of experiences and student engagement. What's meant by integration is the extent to which students were able to incorporate information from their courses and other learning activities in their conversations with peers and others. Chickering (1974) reasoned that learning requires both active participation in a range of social and academic activities and integration of these varied experiences into a meaningful whole. Numerous researchers have established the positive impact that student engagement in educationally purposeful activities has on learning (Astin, 1993; Terenzini & Pascarella, 1990). Pike & Kuh's model demonstrated the relationships among the engagement variables, perceptions of the college environment, integration of diverse experiences, learning, and improvements in intellectual development. Gains in student learning were directly associated with perceptions of the college environment and integration of diverse experiences. In contrast, academic and social engagement were indirectly related to gains in learning through their effects on integration.

Student Diversity

With regards to student diversity and student engagement, Kuh (2003) reports that students develop a valued set of skills and competencies when they understand and learn how to work effectively with people from different backgrounds. The NSSE asks four questions about students' exposure to and experiences with diversity. Kuh revealed that students who indicate more experience with diversity are more involved in other effective educational practices. Also, with more exposure to diversity, students are more likely to be involved in active and collaborative learning and are more satisfied with their university or college experience. Pike, Kuh & Gonyea (2007) make the point that NSSE's survey indicates student-body diversity was indirectly related to gains in understanding people of diverse backgrounds. Their study

showed that greater diversity in the student population is associated with higher levels of interaction among students from different backgrounds. More intercultural awareness and appreciation is welcomed in higher education and campus activities can make a contribution (Klak and Martin, 2003). Intercultural understanding plays an important role as organizations operate globally where cross-cultural relationships and understanding are needed (Crose, 2011). Therefore, Crose points out the role faculty play in establishing a classroom environment that fosters intercultural learning so that both international students and host students would benefit. Appreciation and awareness of cultural differences will help all students prepare for jobs and careers as the world becomes more globalized and interactions between cultures increases.

DATA AND METHODOLOGY

Hundreds of colleges across North America choose to participate in the CCSSE from year to year. This study made use of a 2011 CCSSE dataset featuring a local institution, Okanagan College where over 700 students completed the survey. Among the dozens of questions on the survey, respondents were asked a variety of related questions about their impression of the support for learners provided by their institution. The question posed was "How much does this college emphasize each of the following?" Five items measuring support for learners immediately followed this question. These were: 1) variable ENVSUPRT - "Providing the support you need to help you succeed at this college", 2) variable ENVDIVRS - "Encouraging contact among students from different economic, social, and racial or ethnic backgrounds", 3) variable ENVNACAD – "Helping you cope with your non-academic responsibilities (work, family, etc.)", 4) variable ENVSOCAL - "Providing the support you need to thrive socially", 5) variable FINSUPP – "Providing the financial support you need to afford your education." Four levels or categories of response were used in each of the items, 1= very little, 2 = some, 3 = quite a bit, and 4 = very much.

This researcher's opinion was that the variable ENVSUPRT was quite broad and all-encompassing and as a result the thought occurred to determine whether the other more specific items listed above influenced this variable in any way. Logistic regression was used examine this relationship; it is a suitable regression approach when dealing with categorical variables. To test this would mean converting ENVSUPRT into a dependent variable. Furthermore, logistic regression requires a dichotomous response variable. Of the 717 survey responses to the question ENVSUPRT, 34 respondents selected category 1, 180 chose 2, 323 marked option 3 and 172 selected 4. There were 8 respondents who didn't indicate a choice. Creating a dichotomous variable involved recoding response categories 1 and 2 to dummy code 0, and categories 3 and 4 to dummy code 1. Therefore, a dichotomous response variable was created having two variables consisting of 214 values with a 0 and 495 with a value of 1. The variable having a value of 0 would be deemed to indicate having no support for learners and a value of 1 would indicate providing support. Thus, the variable ENVSUPRT was used to create dichotomous variables 0 and 1 and these were assigned as the response or outcome variables for the purposes of the study.

Variables envdivrs, envnacad, envsocal, and FINSUPP were designated as independent or predictor variables in the study. Multivariate normality was not evident with the predictor variables but this is not needed for logistic regression analysis. One category of the variable ENVNACAD was merged due to the low number of responses in that category. Merging categories is sometimes done to more evenly distribute data so that it reflects a meaningful distinction between categories in practical terms. Categories in the other variables were unchanged. Univariate logistic regression tests using a level of significance of 0.05 were performed to determine if each of the independent variables were significantly related to the outcome variable ENVSUPRT. Lastly, a model predicting support for learners was built, using a stepwise method with a level of significance of 0.05, and selecting predictor variables as listed above for multivariable analysis. The model building process involved determining which variables best predict support for learners with ENVSUPRT designated as the response variable.

RESULTS AND DISCUSSION

Logistic regression uses a maximum likelihood method which maximizes the probability of getting the observed results given the fitted regression coefficients. Univariate logistic regression tests were first performed on each predictor to determine if each of the independent variables were useful in predicting the response variable ENVSUPRT. All of the variables were good predictors and were kept primarily based on the likelihood test. Results could be seen in Table 1.

Table 1: Univariate Logistic Regression Tests of Predictor Variables

Variable	Keep/Drop	LR Chi2	Prob > Chi2	Log Likelihood
ENVDIVRS	Keep	68.84	0.0000	-388.9943
ENVNACAD	Keep	67.47	0.0000	-393.5136
ENVSOCAL	Keep	62.94	0.0000	-395.0601
FINSUPP	Keep	38.80	0.0000	-404.0119

This table shows the decision to keep predictor variables made primarily based on the likelihood test.

Stepwise ordinal logistic regression was then performed to assess the impact of factors namely ENVDIVRS, ENVNACAD, ENVSOCAL, and FINSUPP on the likelihood that respondents would feel their college emphasized providing the support they need to succeed. The full model containing all predictors was statistically significant, $\chi2$ (11, N=677) = 113.15, $p<0.001$, indicating that the model was able to distinguish between respondents who felt the college emphasized the support they need to succeed and those who did not. The predictors accounted for about 14% of the variability in the outcome variable. As shown in Table 2, all predictors make a uniquely statistically significant contribution to the model. The strongest predictor of support for learners – ENVSUPRT was "Encouraging contact among students from different economic, social, and racial or ethnic backgrounds" – ENVDIVRS, recording odd ratios of 1.68, 2.66 and 4.75.

Also, the p-values and odds ratios of variable ENVDIVRS relative to the other predictors make it arguably the strongest predictor. With categorical variables Stata creates k indicator variable sets. The procedure is to omit the first group of variables so it acts as a baseline for other categories to help understand their odds ratios. For example, in Table 2, the odds ratio for 'envdivrs_2' is 1.68. With relations to the response variable ENVSUPRT, it is the odds that their university or college provides some emphasis on "Encouraging contact among students from different backgrounds" divided by the odds their college provides very little emphasis on "Encouraging contact among students from different backgrounds". The variable very little is the omitted category used as a baseline. Interpreting odds ratios among categories of such predictor variables implies that when a respondent believes their university or college encourages contact among students from different economic, social, and racial or ethnic backgrounds there is a greater probability the student feels the college is providing the support they need to help them succeed at this college. As Hilbe (2009) indicates, the proportional odds model assumes equality of slopes among response levels or categories. The same interpretation applies to other predictor variables of ENVNACAD, ENVSOCAL, and FINSUPP. The importance of each variable included in the model was verified through an examination of the Wald test statistic. The model yields the largest Log likelihood and largest R-squared value of all other models that didn't include all predictors.

Table 2: Best Fitting Model for Response Variable Envsuprt

Envsuprt	Odds Ratio	Std. Err.	Z	P>|Z|	[95% Conf. Interval]	
envdivrs_2	1.686493	0.394234	2.24	0.025	1.066615	2.666619
envdivrs_3	2.666092	0.714064	3.66	0	1.577235	4.50665
envdivrs_4	4.756125	1.8283	4.06	0	2.238945	10.1033
envnacad_2	1.581583	0.350465	2.07	0.039	1.024408	2.441805
envnacad_3	3.098555	1.293202	2.71	0.007	1.367429	7.021237
envsocal_2	1.097388	0.231215	0.44	0.659	0.726132	1.658458
envsocal_3	2.310316	0.852943	2.27	0.023	1.120514	4.763492
envsocal_4	5.668789	6.091236	1.61	0.106	0.690011	46.57197
finsupp_2	1.658895	0.3432	2.45	0.014	1.105906	2.488396
finsupp_3	1.667368	0.502631	1.7	0.09	0.923497	3.010424
finsupp_4	0.886669	0.45405	-0.23	0.814	0.324993	2.419076
/cut1 |	0.479990	0.199871			0.088251	0.87173

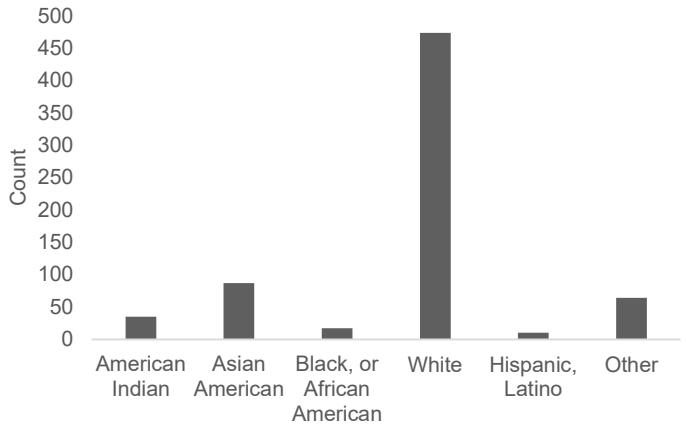
Ordered logistic regression Number of obs = 677 LR chi2(11) = 113.15
Prob > chi2 = 0.0000 Log likelihood = -355.1849 Pseudo R2 = 0.1374

This table shows response variable ENVSUPRT and predictors ENVDIVRS, ENVNACAD, ENVSOCAL and FINSUPP. Most p-values of the predictor variables are below 0.05 indicating a good fit. The importance of each variable included in the model was verified through an examination of the Wald test statistic for each variable following ML, and a comparison of each estimated coefficient with the coefficient from the model containing only that variable. Interpreting odds ratios among categories of predictor variables implies that when a respondent believes their college encourages contact among students from different economic, social, and racial or ethnic backgrounds there is a greater probability the student feels the college is providing the support they need to help them succeed at this college.

Since the strongest predictor is ENVDIVRS – "Encouraging contact among students from different economic, social and racial or ethnic backgrounds," increasing student diversity, for example, may be an appropriate university or college strategy to help students understand people of other racial and ethnic backgrounds. Greater awareness of people from different racial and ethnic backgrounds could promote contact among students with different backgrounds and this could improve the sense of support students think a college could provide them to succeed at school. In the CCSSE dataset there was no question dealing specifically with economic and social background, but encouraging students' understanding of people with diverse backgrounds of this type could presumably improve the sense of support students think a college could provide them to succeed at school as well.

Key findings on the overall dataset of all member colleges that chose to participate in the CCSSE shows the majority of students feel that their colleges emphasize providing the support they need to help them succeed, i.e. they provide support for learners. Nearly three-quarters (73%) of students say that their college puts quite a bit or very much emphasis on providing the support they need to help them succeed. Half (51%) say that their college puts quite a bit or very much emphasis on encouraging contact among student from different economic, social, and racial or ethnic backgrounds (CCSSE, 2012c). On a related note, Figure 1 shows the racial identification indicated by Okanagan College student respondents on the CCSSE survey. White Non-Hispanics comprised the largest group by far. Clearly there is little diversity in racial or ethnic backgrounds. Given the sparse distribution of people from other racial and ethnic backgrounds, the College could undertake efforts to enable students to make positive connections with those of other backgrounds. This is imperative since students seem to be indicating that this will provide the support they need to help them succeed at college, and by extension, the job marketplace. The implications of increasing student engagement by addressing student diversity initiatives reaffirm Bowman and Denson's (2011) conclusions. University or college faculty, and student affairs practitioners understanding the role of emotion in promoting student growth, should promote interracial emotional connections in their courses, workshops, and programming.

Figure 1: Distribution of Racial Identification



This figure shows the racial identification indicated by Okanagan College respondents on the CCSSE survey. White Non-Hispanic students comprised the largest group and there is little diversity in racial or ethnic backgrounds.

They point out numerous ways of accomplishing this. Small changes can be easily implemented. Such small-scale interventions could be opportunities for meaningful interactions among diverse students through assigning students into small-group discussions and group projects, allowing students to share their experiences and feelings with one another in ice-breaker activities, and hosting events that allow for important dialogue. Crose (2011) points to other techniques and strategies faculty may use to create an inviting classroom for diverse student groups including using limiting time spent lecturing, providing outlines of lectures, creating pairs of international students and host students, or other cross-cultural groups.

In addition, Bowman and Denson explain how large-scale, university-wide efforts could be undertaken but they require substantial effort with institutional support and commitment. Widespread university-level interventions could be fashioned after Michigan State University's Multi-Racial Unity Living Experience (MRULE). MRULE builds an integrated, multiracial community of students by way of community service, community building trips, round table discussions, and monthly socials (Multi-Racial Unity Living Experience, n.d.). MRULE provides students from all backgrounds a unique forum to come together through open and frank discussions on controversial issues, informative presentations, interactive exercises and a variety of experiences. This allows them to become familiar with one another through positive connections that help remove barriers that often impede multiracial unity.

Chickering and Gamson (1987) suggested seven principles for institutional improvement based on years of evidence on educational effectiveness. The realization of these principles depends largely on the management of campus environments by educators and administrators. Besides, the authors upheld that the seven principles, when combined, activate six powerful forces in education: activity, expectations, cooperation, interaction, diversity, and responsibility. Pontius & Harper (2006) state these seven principles act as guidelines for defining institutional effectiveness and have influenced the creation of good practice principles in areas such as student affairs. Lastly, universities and colleges could design institutional engagement initiatives to identify student groups needing more support such as students from low-income families and first-generation students (Pascarella, Pierson, Wolniak, & Terenzini, 2004). The impact of support can help students from low-income families and students who lack strong academic skills to succeed (Hoffman, 2010). Admissions officers could design presentations for first-generation students that highlight the behaviors common to successful first-generation students who have graduated from college.

CONCLUSION

Student engagement is a product of a number of elements including: level of academic challenge, student effort, involvement in co-curricular activities, student interactions with faculty and peers, active and collaborative learning, enriching educational experiences, support for learners and supportive campus environments. Researchers such as Kuh (2009) conceptualize student engagement as the time and effort students invest in educational activities that are linked to desired university or college outcomes. Outcomes of engagement include improvements in communication, and development of intellectual and interpersonal skills. Research on student engagement is important because students who are engaged in their studies tend to be good students. Moreover, some would argue that the effectiveness of any educational intervention is directly related to its ability to increase student engagement.

This research attempts to understand factors that affect engagement levels which may result in more accurately measuring and promoting student engagement. The focus is on student diversity and students' feelings of support they need to succeed at university or college. The argument made is that support for learners and diversity among students appear to be important contributors to student engagement. In this study when four variables measuring support for learners were examined as predictors and ENVSUPRT is set as dichotomous response variables, the one variable that appears to be the strongest predictor is ENVDIVRS – "Encouraging contact among students from different economic, social and racial or ethnic backgrounds. Greater awareness of people from different racial and ethnic backgrounds helps encourage contact among students with different backgrounds and this could improve the sense of support students think a university or college could provide them to succeed at school. Moreover, as students become more aware of cultural differences and learn to appreciate them, they will be better prepared for jobs and careers in an increasingly globalized marketplace. Institutions may use the findings of student engagement research to design interventions that enhance support for learners and create more effective learning environments. Interventions could range from faculty members promoting interracial connections among students in their courses, to administrators building an integrated, multiracial community of students so students could understand each other.

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DETERMINANT FACTORS IN A RESEARCH & DEVELOPMENT TECHNOLOGY CENTER OPERATING IN A SELF-SUSTAINING WAY

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ABSTRACT

Technological Research and Development Centers (CTID) play a crucial role along with the State and the private sector in technological development policies, innovation and competitiveness, both in the country and regional development. Their scientific and technological activities are essentially oriented to applied research through technology development projects, training and specialized training of human resources as well as technological services. The aim of this study is to identify and validate the determinant factors for the success and competitiveness of self-sustainable CTID. The methodology used focus group and exploratory factor analysis with Varimax rotation to gather the CTID determinant factors for success and competitiveness. The inquiry covered a sample of 55 experts from research centers that constitutes 80% of the population that is able to respond this instrument given its expertise in these subjects. Results show that most valuable key factors in CTID are: Customer Focus, Technology Management Model, Projects Management and Business Culture.

JEL: O32

KEYWORDS: Determinant Factors, Core Competencies, Mexican Research and Development Technology Center, Self-Sustainability, Sustainable Competitive Advantage

INTRODUCTION

Main capabilities of CTID are based on organizational technologies, strategic management, continuous improvement, inter-business cooperation, technology management and human resources development, strengthening and complementing procurement processes, assimilation and diffusion of domestic or imported technologies. Optimizing and enhancing existing capabilities and operating costs and risks, guarantee their financial self-sustainability. Mexican experience shows, on one hand, a little historic approach between innovation and technological development (I+DT) and industry, but also the existence of centers of technological vocation, which have understanding, contact and attention to industry needs, which are oriented to make more efficient manufacturing processes in the production plants (Saenz, 2008). This allows them to be technology producers and to make a brokering role in strengthening the value chain by creating new interactions (Lizardo, Baquero & Hernández, 2008). Skills and competencies are important because of they are necessary components in structuring technological development strategies (Castellanos, 2007; Casanueva, 2001). According to Hlupic (2002), enterprise knowledge in tactical and strategic management takes form of skills and competencies. The above demonstrates the necessity, in terms of global competitiveness where technology and innovation are the key factors, that CTID focus their efforts on managing strategically their technological skills and distinctive capabilities. Therefore, this paper aims to identify the factors for success and competitiveness of Technological Development Research Centers operating in a self-sustaining way (CTDI-AS) or pretended to be so.

LITERATURE REVIEW

From identifying organization key success factors (FCE), it must develop its distinctive capabilities and afterwards its competitive advantages. An organization obtains competitive advantages only when it has a higher level of performance than competitors in such FCE. They are the company base elements to compete in the market and therefore, they should correspond to necessary distinctive capabilities in an organization to be competitive. Precisely the degree of relative mastery of the FCE is what determines competitive position. When companies are diversified, FCE vary the more, as these differ from one activity to another. However, some FCE may be common to any activity (Thompson & Strickland, 1994). A literature review on strategic management of organizational and technological capabilities, reveals some factors that are considered key to the success of organizations dedicated to technological development, as seen in Table 1.

Table 1: Key Factors Identified in a CTID-AS, or Pretended to Be So

No.	Variables	Definition
1	Value proposition.	The value proposition is an integrative strategy of the organization activity, selects and prioritizes the specific elements of a product or service that are most valued by demand, making them affordable and replicable. (Osterwalde & Pigneur, 2010).
2	Organizational culture focused on innovation.	Incorporation of processes innovations or management methods in production systems of organizations to improve their productivity and cost structure, creating conditions and a work environment to make possible new products generation and the acceptance of new technologies and innovations. (Camargo, 2008).
3	Collaborative culture.	Habituating the organization to work using cross departments and interdisciplinary teams for projects execution, understanding that such mixed teams project deliverables are of greater value to the organization and the customer than the sum of individual deliverables. (Peborgh, 2013).
4	Open innovation.	Open innovation means that organizations invite experts outside the organization to participate in innovation exercises, to improve their products innovation and take into account the best market practices to complement the value of their own innovation assets, then improving return on investment. (Solleiro & Terán, 2012).
5	Projects Management System.	Methodology, software and practice of participants for project planning, management and budget control, resources allocation, collaboration, communication, quality management and documentation or systems administration, which are needed to manage the complexity involved in project deliverables generation. (Solleiro & Terán, 2012).
6	Innovation management: Technological watching.	Capture, analysis, dissemination and use of information from news and technology trends that can impact the organization's products due to increased competition for quality, price, market share, etc., becoming useful information for survival and growth of an organization. (Jakobiak, 1992).
7	Innovation Management: Technology Planning.	Process that allows alignment of the Strategic Planning with technological objectives. (Sanchez & Alvarez, 2005).
8	Innovation management: acquisition, assimilation and technological development.	Technology acquisition is a process to meet the technology needs of an organization in two ways: a) the need to improve the capacity of cleaner production, b) the need to strengthen the technological capacity of the organization, planning technology, technology development, product innovation, patents, etc. (Reissman, 2005).
9	Innovation management: Intellectual protection.	Intellectual property protection, as a creation of the human intellect, is found in almost all knowledge areas, whether in the form of creative works such as books, films, recordings, music, art and software, or physical devices and ordinary objects such as cars, computers, medicines and plant varieties. (Singh Jaiya, 2011).
10	Innovation Management: Implementation.	The process of defining the organizational structure, the provision of resources for innovation, defining policy and objectives of innovation and methods of evaluation and monitoring system itself to achieve its strategic objectives through innovation. (Corona, Garnica, & Niccolas, 2006).
11	Technology transfer (commercialization)	Technology transfer is basically the transmission or delivery of information technology or a proprietary technology between it and a third party that requires it. This transfer can be done on intellectual assets such as patents, whether they are pending or granted patent. (Solleiro & Terán, 2012).
12	Technology-based companies creation ("spin-off").	"Spin-off" is a term that expresses the idea of the creation of new businesses within other companies or existing organizations, whether public or private, acting as incubators and, in this case, are technology-based. Eventually they end up acquiring legal, technical and commercial independence. (Castillo Serna, 2009).
13	Licensing proprietary technology.	The license is a permit more or less limited to technology, but that does not alter the ownership of it. You can have different objectives (use, operation, marketing), duration and full or limited application to a geographical area (in one or several countries) or to a particular use exclusivity. On the contrary, the technology transfer involves a change in ownership. (Zurano Conches, 2008).

14	**Technological intelligence.**	**It is a tool for an institution technology management that allows them to be sensible to external scientific and technological developments that may represent opportunities or threats for the company, to act promptly on the development of preventive measures such as plans and relevant technological projects. (Solleiro, 2009).**
15	Performance evaluation system.	Set of procedures to collect, analyze and share information collected from and about people at work, with the intention of improving their tasks performance. Usually, it is the basic input to quantify incentives, awards, promotions, etc. (Oltra, 2008).
16	Services portfolio.	It is a document or presentation where a company details the characteristics of its commercial offer. This type of portfolio can target potential customers, business partners, suppliers, etc. (Solleiro & Terán, 2013).
17	Customer relationship management.	A model of customer relationship management is a set of guidelines and policies clearly defined and replicable compulsorily to direct the way in which the often lengthy process of sale and then the customer service is performed. The information is centralized in the organization and accessible to applicable decision makers. (Cabanelas Omil, Cabanelas Lorenzo Paniagua, 2007).
18	Human capital.	It is the increase in the production capacity of the work achieved with improved capabilities of workers. These enhanced capabilities are acquired through training, education and experience. It refers to an individual practical knowledge and acquired skills and abilities. (Martinez & Cegarra, 2005).
19	Relational capital.	Relational capital is defined as the set of all relationships, market power and cooperation established between organizations, institutions and finally materializes in the day-to-day relations between the people themselves working for these organizations. (Martinez & Cegarra, 2005).
20	Structural capital.	Is the knowledge that the organization "hosts" in their work systems. It is the knowledge that the organization gets explicit, systematic and internalizing and that initially may be latent in people and teams in the organization. A solid structural capital facilitates an improvement in the flow of knowledge and implies an improvement in the efficiency of the organization. (Martinez & Cegarra, 2005).
21	Physical infrastructure.	It is the sum of the whole set of physical and material elements, such as buildings, laboratories, workshops, vehicles and the facilities that are located in one or more specific areas. The infrastructure is not related to any primary activity, but it supports it. (Porter, 1985).
22	Strategic alliances.	It is the association of two or more organizations in a new project in order to take advantage of a common market. (Ariño, 2008).
23	Explicit criteria for prioritization and resources allocation.	Methods, rules and policies that allow to express preferences and opinions to obtain a group or authorized person decision to allocate priorities and resources. (Intergovernmental Panel on Law and Competition Policy, 13th session, Geneva (2013).
24	Risk management.	It is applied in setting strategies across the organization, designed to identify potential events that may affect the entity and to manage identified risks, to provide reasonable safety and integrity regarding objectives achievement. (Lefcovich, 2004).

Prepared from literature review.

DATA AND METHODOLOGY

In order to validate the determinant factors for CTID-AS success and competitiveness, the present research was carried out through different stages (see Figure 1):

First stage: Documentary review of the variables identified in the literature and the actual practice of CTID and foreign research centers of those factors that are considered key to the success of organizations dedicated to technological development. As a result, it was listed and conceptualized a total of 32 variables as key factors.

Second stage: A focus group method (FG) with 10 people, whom were asked to analyze and validate the conceptual definitions and scales, the relevance level and clarity and accuracy of the formulation presented, as well as the option to propose other items or factors. The FG exercise removed and / or reformulated a group of variables, finally resulting a list of 24 variables, as showed in Table 1.

Third stage: Instrument construction for key factors validation. This phase included the selection of the sample, taking into account the requirements of the statistical method used. Hair et al. (2004) indicate that you should never perform the <analysis with a sample of less than 50 observations. Winter et al. (2009) indicate that a sample of N = 50 observations is a reasonable minimum.

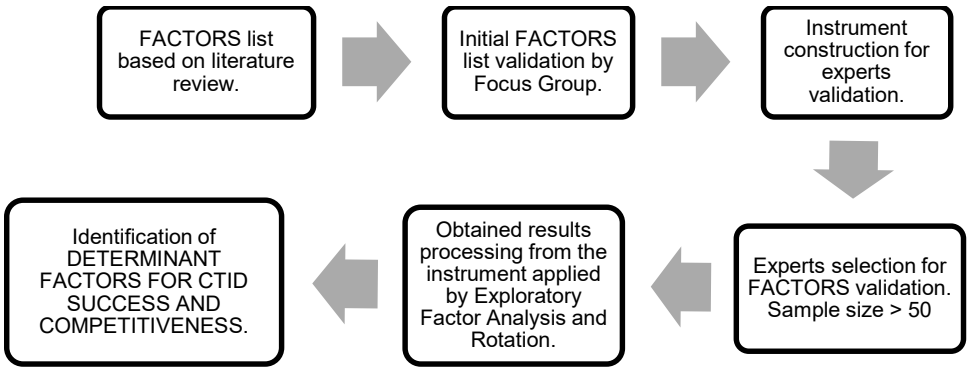
Fourth stage: It is a classic case of a lot of items that need to be reduced to a small number of factors, by applying the Exploratory Factorial Analysis (AFE) that lets you group variables in homogeneous groups. All these items can be correlated and grouped together into a single factor (Khan, 2006), but are also

relatively independent of the other items to be grouped in other factors. To assess whether the application of the AFE is possible, it is required to calculate the measure of sampling adequacy Kaiser-Meyer-Olkin (KMO), which consists of comparing the observed correlation coefficients with the magnitude of the partial correlation coefficients. If the calculated KMO value is below 0.6, it should not be applied AFE. Another measure is the Bartlett test of sphericity, which makes a contrast of null hypothesis (H_0) to assess whether the observed correlation matrix is an identity matrix. If the calculated level of significance is greater than 0.05, there is insufficient evidence to reject H_0 that means that the AFE is not suitable to evaluate data. Another test that validates whether the application of AFE is or is not possible is the value of the anti-image matrix, which needs that values of the diagonal of the correlation anti-image matrix are high. The other needed condition is that there must be high correlations between the 24 variables.

Fifth Stage. Identifying Key Factors for Success and Competitiveness of CTID-AS

The AFE method comprises applying rotation in order to find factors with high correlations with a small number of variables and zero correlations in the remainder variables, thus being redistributed the factors variance. These high correlations factors are called principal components, which are then associated with the Determinants of Success Factors (Kaiser, 1958).

Figure 1: Steps in the Research Process First List, Focus Group, Corrections to the List and Expert Consultation



Own elaboration.

RESULTS AND DISCUSSION

As a result of this investigation, we present the AFE processing based on the instrument applied and determinant factors obtained. Firstly, it is demonstrated that all requirements to apply the AFE are met. KMO value is 0.848; Bartlett test value is 0.00 and the Cronbach's alpha is 0.960. Anti-image matrix diagonal values are greater than 0.750 with an average value of 0.856. Similarly, high correlations between the 24 variables are observed when the Pearson correlation is applied. The sample size is 55 experts (> 50), therefore accepted as a valid number of surveyed experts, they represent 80% of the population that is able to respond this instrument given its expertise on these issues. The results showed by AFE indicate an acceptance of 21 of the 24 factors under analysis. Factors not accepted because of loading factors below 60% were: "management innovation: technological watching", "relational capital" and "strategic alliances". Accepted 21 variables are grouped into 4 main components (CP), identified as determinant factors for CTID success and competitiveness, operating in a self-sustaining way. These determinant factors are: No. 1: Customer Focus; No. 2: Technology Management Model; No. 3: Projects Management; No. 4: Business Culture.

In regard to customer orientation of the R&D projects, specifically in the Mexican context, there are non-formal differences in CTID - CONACYT, as some are more likely to perform basic or scientific research while others are more oriented to supply consultancy and technology services; i.e. engineering or industrial oriented. The orientation comes from the specialization characteristics and thus the composition of qualified staff, more oriented to metal-mechanics, metallurgy and construction sectors, among others, so they have a higher composition of technicians and engineers. (Merrit Tapia, 2007).

CONCLUDING COMMENTS

In a study carried out by Merritt Tapia (2007) in Mexico, about commercial relationship among industry and CONACYT Technological Research Centers, from the perception of customers, suggests that these centers are distinguished by: service excellence, professionalism, cooperative behavior and competitiveness. He adds that these results come from: the quality and value of services provided, demanding management of industrial secrets and intellectual property, the possibility of obtaining unexpected ideas for new projects, and tangible characteristics of the R&D Centers, such as ease of access and quality of facilities, location, and distance, the cost of services offered and the government owned characteristic. The results achieved in the identification of four determinant factors for CTID success and competitiveness, is associated with the fact that effective management of technology transfer involving several agents requires projects management, internal interactions management, keeping the focus on the market, networking construction, and external interactions management (Braun et al, 2000; OECD, 2003; COTEC, 2004), which are organizational capabilities of a CTID, which require research, documentation and best practices. WAITRO (1999) points out that the leading role of the CTID in the National Innovation System is due to its active participation in supplying research and experimental development services, specialized technical information, services, consultancy, training and industrial training for technical personnel.

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STOCK REPURCHASE, CASH DIVIDEND AND FUTURE EARNINGS

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ABSTRACT

In recent years, due to the impact of the financial crisis, companies and investors have lost confidence in the market and many companies repurchase treasury shares and pay cash dividends to attract investors. Therefore, this study is to investigate whether stock repurchase and cash dividend are associated with company's future profitability. In this study, we employ regression analysis approach in the study period of year 2002 to 2012, using the listed companies' information in TEJ (Taiwan Economic Journal) database as this study's sample. The empirical results of this study show that stock repurchase presented a negative but not significant association with the company's future earnings; in contrast, cash dividends have significant positive impact on the company's future profitability. In addition, the implementation of treasury shares, if over-bought, has no positive impact on the profitability of the company. However, low treasury shares repurchase has an impact on the company's future earnings results. Meanwhile, cash dividends convey the message of profitability, which echo with information content theory, and have an impact on the company's future earnings.

JEL: G35

KEYWORLDS: Stock Repurchase, Cash Dividend, Future Earnings, Future Profitability

INTRODUCTION

Affected by financial crisis and global economies slowdown, the market price and trading volume of many listed companies were generally impacted by the financial market turnover downturn. Back to year 2000, to save the stock market and investor confidence, Taiwanese government followed the implementation of stock repurchase of foreign countries, and released "the regulation of listed and OTC companies to buy back shares of the company" in Article 28 of the Securities Exchange Act in August 7, 2000. This regulation allows listed and OTC companies to buy back their shares outstanding. The research data show that there are 511 listed companies which have ever bought back treasury shares and the total number of applying for stock repurchase is 2363 as of December 31, 2012. The companies applying for buying back their shares account for a percentage of 59.56% of the number of listed companies (Market Observation Post System for Taipei Exchange, MOPS). When companies implement shares repurchase, thus reducing their shares outstanding, investor confidence may be boosted. Meanwhile, the company's stock prices may rise sharply.

In addition, investors may change their investment preferences from time to time, but many of them are more willing to invest in companies paying cash dividends. Observing the willingness of paying cash dividends and its tendency in the United States, from 1926 to 1999, the payment of cash dividends of listed companies reached a peak in 1978. The companies paying cash dividends generally do so due to its higher profitability, market book value, and faster growth rate of assets. Meanwhile, investors may thus believe that this company will be likely to have a profit. Jang (2006) indicates that companies paying cash dividends are mostly showing a positive reaction on the market. High dividend yield changes usually have a positive impact on the abnormal returns of companies' stock prices.

Therefore, this study aims to explore how stock repurchases and cash dividends are associated with the company's future earnings.

LITERATURE REVIEW

When company management chooses to implement share repurchase in the market, one is to release a signal that firm will have a good anticipation of the company's future growth opportunities. Especially, when spending more funds to repurchase their own stocks in the market, the firm mangers release the signal that the company owner is more confident in the firm growth in the future, thus leading the increase of company's future stock price. Empirical research (Zhuang 2007) shows that the company managers repurchases their stocks, the stock prices have a positive abnormal returns in the short run, and investors infer the value of the company is currently undervalued and the company has a good future prospects in earnings. In other words, stock repurchase not only reduces the number of shares outstanding, but also increases earnings per share thus avoiding dilution of earnings. Xie's (2008) empirical results show that after repurchase of shares, the earnings per share rise significantly. Thus investors will be more confident in the company's future stock price, and the company can avoid the external malicious merger.

On the other hand, Bhattacharya (1979) and Miller and Rock (1985) suggest that companies pay dividends to signal favorable information to the stock market. DeAngelo et al. (1992; 1996) and Leftwich and Zmijewski's (1994) study suggests that the changes in firms' dividends have different levels of information content, where manager's motivation may depend on each company's special circumstance. Easterbrook (1984) proposes that paying dividends may relieve agency problems between a company's managers and shareholders by reducing funds available to managers. Du (2008) shows that when companies increase dividends, the increase is not only related to profit changes, but also brings value to investors because of the company's share price increase. Zhuang's (2007) empirical results demonstrate that the common characteristics of company paying cash dividends are generally large-scale business and low growth rate, and more capable to pay dividends. Thereby, companies can reduce the impact of facing investment projects without positive cash flow; meanwhile, the decision of decreasing cash dividends may affect the investor confidence for the company's future profits. Accordingly, this study proposes the following hypotheses:

Hypothesis 1: Stock repurchase has a significant positive association with the company's future profitability.

Hypothesis 2: Cash dividends have a significant positive association with the company's future profitability.

METHODOLOGY

Our data include the listed companies in Taiwan Stock exchange market excluding financial industry and utility industry from Taiwan economic News Journal (TEJ). The data period is from 2002 to 2012. After screening and elimination of firms with incomplete data, 1,046 share repurchase firms and 3,802 cash dividend issuing firms remain in the samples. To investigate the effects of share repurchase and cash dividend on future profitability, we adopt firm profitability in t+1 period to run the following regressions.

Model 1：

$$ROA_{t+1}=\alpha_0 +\alpha_1 ABUY_t+\alpha_2 FCF_t+\alpha_3 LD_t+\alpha_4 SIZE_t+\alpha_5 CR_t +\alpha_6 GR_t +\alpha_7 GO_t +\alpha_8 GDP_{t+1}+ \varepsilon_t$$

Model 2：

$$ROA_{t+1}=\alpha_0 +\alpha_1 CashD_t+\alpha_2 FCF_t+\alpha_3 LD_t+\alpha_4 SIZE_t+\alpha_5 CR_t +\alpha_6 GR_t +\alpha_7 GO_t +\alpha_8 GDP_{t+1}+ \varepsilon_t$$

t=the current period, t+1=the period after the current period

EMPIRICAL RESULTS AND ANALYSIS

We use the model 1 and model 2 to run regression analysis, and the empirical results as follows: According to Table 1, the results of model 1 display that stock repurchase presents a negative, but not significant association with firms' future profitability. Free cash flow and sales growth rate present significantly positive association with future profitability, whereas the firms' growth opportunities (M/A) present significantly negative association with future profitability. These results cannot support Hypothesis 1, but echoes with free cash flow theory. The result of stepwise regression analysis on stock repurchase in Table 3 shows that stock repurchase also presents negative but not significant association on firms' future profitability in every model. However, when divided into low and high share repurchase groups (not reported), the low groups presents a significantly positive association with future profitability, whereas the high groups still shows negative but not significant association.

According Table 2, cash dividend presents positive and significant association with firms' future profitability. Free cash flow, sales revenue growth and GDP growth rate present positive and significant association with firms' future profitability. The firms' growth opportunities present negative and significant association with future profitability. The stepwise regression results shown in Table 4 present the same results. Meanwhile, when divided in low and high cash dividend groups, cash dividends still shows the same significantly positive association with future profitability in both situations. These results support Hypothesis 2, and also echo with free cash flow theory.

Table 1: Regression Analysis for Share Repurchase

	Coef	Std.Err	T	P>|T|	[95% Conf. Interval]	
$ABUY_t$	-.028339	.0395498	-0.72	0.474	-.1059457	.0492678
FCF_t	.0174424	.005369	3.25	0.001	.006907	.0279777
LD_t	.0128619	.0085949	1.50	0.135	-.0040036	.0297273
$SIZE_t$	.0084068	.0715271	0.12	0.906	-.1319475	.1487611
CR_t	.000422	.001131	0.37	0.709	-.0017974	.0026413
GR_t	.0087267	.0034307	2.54	0.011	.0019949	.0154586
GO_t	-.3901921	.0702966	-5.55	0.000	-.528132	-.2522523
GDP_t	-.0437689	.0263129	-1.66	0.097	-.0954016	.0078637
CONS	1.14921	1.133087	1.01	0.311	-1.074195	3.372615

*Note1: **ROA_{t+1}** – return of asset in year t+1, **$CASHD_t$** =cash dividend yield in year t, **FCF_t**=the ratio of free cash flow in year t, **LD_t**=the ratio of debt in year t, **$SIZE_t$**= the firm size, **CR_t**=the current ratio, **GR_t**=the revenue growth rate, **GO_t**=the growth of opportunity, **GDP_t**=the growth rate of GDP Note2: The sample period is from 2002 to 2012.*

Table 2: Regression Analysis for Cash Dividend Yield

	Coef	Std. Err	T	P>|T|	[95% Conf. Interval]	
$CASHD_t$	.0907564	.0155067	5.85	0.000	.0603541	.1211587
FCF_t	.024947	.0030981	8.05	0.000	.018873	.0310211
LD_t	-.0044399	.0047383	-0.94	0.349	-.0137299	.00485
$SIZE_t$	.0530489	.031501	1.68	0.092	-.0087116	.1148093
CR_t	.0007062	.0007379	0.96	0.339	-.0007405	.002153
GR_t	.0099412	.0019298	5.15	0.000	.0061576	.0137249
GO_t	-.2204709	.0405695	-5.43	0.000	-.3000111	-.1409308
GDP_t	-.0305648	.0091503	-3.34	0.001	-.0485048	-.0126247
CON	.7439994	.5232472	1.42	0.155	-.2818737	1.769872

*Note1: **ROA_{t+1}** – return of asset in year t+1, **CASHDt** =cash dividend yield in year t, **FCF_t**=the ratio of free cash flow in year t, **LD_t**=the ratio of debt in year t, **$SIZE_t$**= the firm size, **CR_t**=the current ratio, **GR_t**=the revenue growth rate, **GO_t**=the growth of opportunity, **GDP_t**=the growth rate of GDP Note2: The sample period is from 2002 to 2012.*

Table 3: Stepwise Regression for Share Repurchase

Variables	Model 1	Model 2	Model3	Model4	Model5	Model6	Model7	Model8
$ABUY_t$	-0.0462	-0.0421	-0.0438	-0.0303	-0.0303	-0.0268	-0.0268	-0.0283
	(0.0389)	(0.0387)	(0.0388)	(0.0398)	(0.0398)	(0.0395)	(0.0393)	(0.0395)
FCF_t		0.0196***	0.0181***	0.0168***	0.0166***	0.0166***	0.0169***	0.0174***
		(0.0048)	(0.0053)	(0.0053)	(0.0054)	(0.0054)	(0.0053)	(0.0053)
LD_t			-0.0058	-0.0075	-0.0067	-0.0067	0.0109	0.0128
			(0.0063)	(0.0064)	(0.0072)	(0.0070)	(0.0085)	(0.0085)
$SIZE_t$				0.1280*	0.1285*	0.0926	0.0074	0.0084
				(0.0710)	(0.0709)	(0.0712)	(0.0716)	(0.0715)
CR_t					0.0002	0.0003	0.0002	0.0004
					(0.0011)	(0.0011)	(0.0011)	(0.0011)
GR_t						0.0129***	0.0082**	0.0087**
						(0.0031)	(0.0033)	(0.0034)
GO_t							-0.3651***	-0.39019***
							(0.0716)	(0.0702)
GDP_t								-0.0437*
								(0.0263)
N	1046	1046	1046	1046	1046	1046	1046	1046
F	1.41	8.51	6.35	5.32	4.25	5.42	10.66	10.07
R^2	0.0013	0.0187	0.0195	0.0226	0.0227	0.0407	0.0616	0.0634

*Note1：$ROA_{t+1}=\alpha_0+\alpha_1 Abuy_t+\alpha_2 FCF_t+\alpha_3 LD_t+\alpha_4 SIZE_t+\alpha_5 CR_t+\alpha_6 GR+\alpha_7 GO_t+\alpha_8 GDP_t+\varepsilon_t$ Note2：**ROA_{t+1}**_return of asset in year t+1, **$CASHD_t$** =cash dividend yield in year t, **FCF_t**=the ratio of free cash flow in year t, **LD_t**=the ratio of debt in year t, **$SIZE_t$**= the firm size, **CR_t**=the current ratio, **GR_t**=the revenue growth rate, **GO_t**=the growth of opportunity, **GDP_t**=the growth rate of GDP Note3：The sample period is from 2002 to 2012 Note4：***denotes 1% significant level, ** denotes 5% significant level, * denotes 10% significant level*

Table 4: Stepwise Regression for Cash Dividend Yield

Variables	Model 1	Model 2	Model3	Model4	Model5	Model6	Model7	Model8
$CASHD_t$	0.0960***	0.0723***	0.0728***	0.0751***	0.0754***	0.0886***	0.0907***	0.0907***
	(0.0161)	(0.0157)	(0.0155)	(0.0155)	(0.0155)	(0.0155)	(0.0155)	(0.0155)
FCF_t		0.0314***	0.0257***	0.0248***	0.0249***	0.0250***	0.0250***	0.0249***
		(0.0030)	(0.0031)	(0.0031)	(0.0031)	(0.0031)	(0.0030)	(0.0030)
LD_t			-0.0204***	-0.0222***	-0.0229***	-0.0237***	-0.0051	-0.0044
			(0.0027)	(0.0029)	(0.0031)	(0.0031)	(0.0046)	(0.0047)
$SIZE_t$				0.0750**	0.0745**	0.0540*	0.0478	0.0530*
				(0.0320)	(0.0320)	(0.0316)	(0.0315)	(0.0315)
CR_t					-0.0003	-0.0003	0.0006	0.0007
					(0.0007)	(0.0007)	(0.0007)	(0.0007)
GR_t						0.0123***	0.0096***	0.0099***
						(0.0018)	(0.0019)	(0.0019)
GO_t							-0.2151***	-0.2204***
							(0.0396)	(0.0405)
GDP_t								-0.0305***
								(0.0091)
N	3802	3802	3802	3802	3802	3802	3802	3802
F	35.34	71.54	72.91	54.55	46.95	47.10	40.01	36.72
R^2	0.0082	0.0507	0.0623	0.0637	0.0637	0.0769	0.0912	0.0928

*Note1：$ROA_{t+1}=\alpha_0+\alpha_1 CashD_t+\alpha_2 FCF_t+\alpha_3 LD_t+\alpha_4 SIZE_t+\alpha_5 CR_t+\alpha_6 GR+\alpha_7 GO_t+\alpha_8 GDP_t+\varepsilon_t$ Note2：$ROA_{t+1}=\alpha_0+\alpha_1 Abuy_t+\alpha_2 FCF_t+\alpha_3 LD_t+\alpha_4 SIZE_t+\alpha_5 CR_t+\alpha_6 GR+\alpha_7 GO_t+\alpha_8 GDP_t+\varepsilon_t$ Note3：**ROA_{t+1}**_return of asset in year t+1, **$CASHD_t$** =cash dividend yield in year t, **FCF_t**=the ratio of free cash flow in year t, **LD_t**=the ratio of debt in year t, **$SIZE_t$**= the firm size, **CR_t**=the current ratio, **GR_t**=the revenue growth rate, **GO_t**=the growth of opportunity, **GDP_t**=the growth rate of GDP Note4：The sample period is from 2002 to 2012. Note5：***denotes 1% significant level, ** denotes 5% significant level, * denotes 10% significant level*

CONCLUSION

Although both stock repurchase and cash dividend are thought to be a costly signal, many companies still choose to do so because of their information content. Especially due to the impact of the financial crisis, investors have lost confidence in the market and many companies repurchase treasury shares and pay cash dividends to attract investors. According to empirical results, share repurchase presents a negative but not

significant association with future profitability, which echoes with Lin's (2005) findings. Their study document that share repurchase contains implicit information asymmetry to companies' future earnings, if not public information, the performance of the company may not have significant abnormalities. Therefore, Hypothesis 1 does not hold. However, if divided into low and high share repurchase groups, the low group shows that stock repurchase has significantly positive association with future earnings; on the contrary, the association becomes negative and not significant in the high share repurchase group. This result means that the implementation of treasury shares, if over-bought, has no positive impact on the profitability of the company. However, low treasury shares repurchase has an impact on the company's future earnings results. It means that the company future profitability information content of stock repurchase only exists when the share repurchase is in a moderate amount.

On the other hand, our empirical findings show that cash dividends have a significant positive impact on the company's future profitability. This corresponds with the empirical results of Du (2008) on information content. Even if in a poor operating condition, many companies still pay cash dividends to convey the company's relatively optimistic earnings outlook. Furthermore, if divided into low and high cash dividend groups, both of them still present the same significantly positive results. Therefore, this study echoes with information content theory and verify that cash dividends have positive effects upon the company's future earnings, which is Hypothesis 2.

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PROJECT MANAGEMENT AS A CATALYST FOR CHANGE IN UNDERSERVED POPULATIONS

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ABSTRACT

This paper discusses the development of a pilot course in project management at a high school in an underserved area in the United States. This course was part of the Thrivals® initiative, which strives to be a positive force in the African American community. Our research goal was to assess if high school students could acquire and demonstrate knowledge of the Project Management Body of Knowledge (PMBOK) at a proficiency level equivalent to the level of university students. We statistically compared the performance of the pilot with a college level class, and found no statistically significant difference in the amount of learning of the high school students compared to the university students.

JEL: L3, M53, O22

KEYWORDS: Project Management Education; High School Learning; PMP Community Outreach

INTRODUCTION

Project management tools and techniques have the ability to help anyone tackle complex, real-life problems. Using project management processes, tools, and techniques could be the difference between success and failure when an individual is solving a problem. However, often business professionals are not exposed to the recognized body of knowledge from the Project Management Institute until they already have been tasked to work on a project at their employer. Assignment to a project team and the necessity of understanding project management processes are likely to occur early in an employee's career. High school students also should be to learn and to benefit from knowing the project management body of knowledge (PMBOK) from the Project Management Institute. Although projects could exist as part of a professional job, projects also could involve community improvement programs, major initiatives people face in their personal lives, and a myriad of other applications.

Our goal was to provide high school students exposure to the concepts and techniques of project management at the level of rigor that they could expect from a college course. We developed a pilot program to teach high school students the basics of project management. We wanted to give these students the knowledge, tools, and confidence to be able to make an impact in their communities. The PMBOK framework was used to structure a project management course, and the pilot instructor was a university professor who is Project Management Professional (PMP) certified with more than 20 years of experience in managing projects. All instructors in this analysis of high school and college level project management training were PMP-certified from the Project Management Institute. The instruction took place at a high school during normal school times, and the pilot was well received by all parties. The University of Louisville mission statement includes as part of its mission, "an effort to improve education, health care, social services and economic opportunity in a traditionally underserved area in west Louisville" (Dr. James Ramsey University President). To support this mission, we developed and piloted a project management course at Central High School in Louisville, Kentucky. This school is located in an underserved area in west Louisville. A year after the pilot class, a second class was taught by another PMP-certified instructor using the same course materials. The intention is to roll this course out to other high schools, which already contacted the authors regarding offering this course to their students The remainder of this paper is organized as follows. The next section describes the literature related to project management education.

Next, we discuss the methodology used in the study. After that, the results are discussed in the following section. The last section includes conclusions.

LITERATURE REVIEW

In this section, we review the literature related to project management education. Relevant concepts and outcomes to include in project management education are discussed next. As Berggren and Söderlund (2008) suggested, education in project management is increasingly important for educators to teach leadership. Hartman (2008) proposed concepts in a pilot course as part of an integrative learning model that included grounding in basic project management, business, technical, and social skills; appropriate levels of trust, communication, and expectations management; and maximizing the wisdom that a person is capable of developing. Mengel (2008) designed an undergraduate project management course in which students were expected to demonstrate learning outcomes such as: social interaction, effective citizenships, and more. These outcomes are valuable to any project management course.

Other factors related to pedagogy used in project management courses are discussed next. As noted by Crawford, Morris, Thomas, and Winter (2006), different generations (e.g., Generations X and Y) display different work ethics, which need to be considered when developing a project management course. In addition, Bobrowski and Kumar (1992) noted that more class time can give better insight into planning, but not address the other seven areas that they identified as the most common problems faced by project managers. Therefore, they proposed an internship to close this gap. We agree that a follow-on internship after a basic project management course would be ideal, and we have made initial contact with members of the local Project Management Institute chapter who expressed an interest in mentoring interns. Cobo-Benita, Ordieres-Mere, Ortiz-Marcos, and Pacios-Alvarez (2010) discussed the limitations of traditional lecture-based courses and advocated for student learning by doing instead, by having engineering students manage a real-life project. As an another example of learning by doing, Brown (2000) had her MBA students conduct project work on low-income senior citizens homes in a predominately African-American central area. Conversely, Poston and Richardson (2011) discussed the difficulty of finding student projects that could be used over multiple semesters. Instead, they argued for an approach of bringing in professionals from a local Project Management Institute chapter to share real-life experience with students. Zhang, Zhao, Zhou, and Nunamaker (2004) stated that some students are intimidated or bored when using a computer for e-learning. Therefore, delivery of the course (face-to-face vs. online) is an important issue to address as well.

METHODOLOGY

Background

Projects are an integral part of business operations. Learning how to plan and manage these endeavors is important, yet surprisingly not every university has project management courses at the undergraduate or the graduate level. The College of Business at the University of Louisville, in Louisville, Kentucky, offers both a graduate (MBA) and an undergraduate course in project management. The undergraduate course is part of a management minor and is required for accounting majors in the College of Business also. Typically, students are juniors or seniors when they take this course. As the course lead for the undergraduate project management course, one of the authors was presenting to department faculty about changes made in the project management curriculum to enhance student learning of the PMBOK. It is this commonly accepted terminology and framework that gives any project manager, sponsor, or team member the language and tools to work with others on a complex project. At the end of the presentation, the Executive in Residence of the College of Business could not help but to exclaim out loud, "these are skills that everyone needs, not just at the college level." Nat Irvin II, the Executive in Residence, serves as a liaison with businesses and the regional community. He started the Thrivals® Ideas Festival as an

opportunity to be a powerful force to affect the black community positively. Thrivals® brings together thought leaders and artists to present to high school students to inspire those students. Similarly, he believed that concepts from the undergraduate project management course could give young people a set of skills that would set them on the path to success in life. Thus, the Thrivals Project Management Academy was born.

Curriculum Design

To develop the curriculum for this pilot, we started with a review of the existing materials of materials from the Project Management Institute Educational Foundation website (http://pimief.org/). A partial list of resources that we reviewed from that website includes:

Careers in Project Management
Building Project Management Skills for the 21st Century (Program Development)
Building Project Management Skills for the 21st Century (Curriculum for Secondary Schools)
Building Project Management Skills for the 21st Century (Planning and Implementation Guide)
Building Project Management Skills for the 21st Century (A Student's Guide to Leadership)

Throughout the design process, we also consulted with various partners: donors, local businesses interested in project management, and high school administration. The design of the curriculum was shaped by the lead professor and input from these partners. We took into account the level of maturity and business acumen of the target students as advised by Crawford et al. (2006). In addition, we decided to offer the course face-to-face given the concerns with online instruction addressed by Zhang et al. (2004). Our course was designed to expose students to the PMBOK framework in the context of serving their local communities. Through contacts at the university, we approached Central High School to be the site for the pilot class. Central High School had a pre-existing relationship with the university because a law class was taught by university professors there. Furthermore, the high school teacher with whom we partnered for the pilot had worked as an adjunct professor at the university. Thus, the players were known to each other already. Similar to Brown (2000), we wanted to empower these predominately African-American high school students to lead future projects in their underserved neighborhoods in the Louisville, Kentucky area. Central High School has a long and distinguished history (Central High School History). In 1870, leaders among the black citizens asked the Louisville Board of Education to provide free schools for their children, and the Board of Education opened two new buildings.

From its beginning, Central High School offered a college curriculum. On an interesting note, Cassius Clay (Muhammed Ali) graduated from Central High School in 1960. We observed his picture displayed with pride in the hallway adjacent to the principal's office. This school specializes in preparing students for professional careers, offering many magnet programs. As an all-magnet school, Central High School has no home district per se; instead, it brings in students from throughout the Jefferson County Public School System in Louisville, Kentucky. The mission statement of Central High School is: "Our goal is to develop leaders for today, tomorrow, and the future. We will nurture every student in an environment that promotes high academic achievement, respect, and civic responsibility. We will provide a career-focused magnet program and meaningful experiences through corporate and educational partnerships to help all students reach their full potential" (Mission Statement). We were able to find a local business owner to donate money to purchase each student a copy of the text for the pilot class—*CAPM in Depth: Certified Associate in Project Management Study Guide for the CAPM Exam* (Sanghera, 2010). This made the cost of participating free for each high school student, given that instructors volunteered their time as well. Also, large businesses expressed an interested in being involved with the Thrivals Project Management Academy and our students in the future. Additionally, as we neared the pilot kickoff, strong interest was expressed by other high schools to be next in line to participate in this program.

This project management course closely follows the framework outlined by the Project Management Institute's PMBOK 5th edition (Project Management Institute, 2013). Students learned about the five categories known as Project Management Process Groups: initiating, planning, executing, monitoring & controlling, and closing. Within each of these five process groups (listed as column headings), there are nine knowledge areas (listed as row labels) as shown in Table 1. In each process group, the major activities and deliverables are shown at a high level in this table (clearly, the details are what turn this simple overview grid into a full course!). Students learned the major process groups, knowledge areas, and techniques in the course via lectures and exercises. Homework and a final exam were assigned to assess students' understanding of course concepts.

Table 1: Process Groups, Knowledge Areas, Activities, & Deliverables from PMI's PMBOK

	Initiating	**Planning**	**Executing**	**Monitoring & Controlling**	**Closing**
Project Integration Management	Develop project charter, develop preliminary project scope	Develop project management plan	Direct and manage project execution	Monitor and control work, Integrated change control	Close project
Project Scope Management		Scope planning, scope definition, create WBS		Scope verification, scope control	
Project Time Management		Activity definition, activity sequencing, activity resource estimating, activity duration estimating, schedule development		Schedule control	
Project Cost Management		Cost estimating, cost budgeting		Cost control	
Project HR Management		Human resource planning	Acquire project team, develop project team	Manage project team	
Project Communications Management		Communications planning	Information distribution	Performance reporting, manage stakeholders	
Project Quality Management		Quality planning	Perform quality assurance	Perform quality control	
Project Risk Management		Risk management planning, risk identification, qualitative risk analysis, quantitative risk analysis, risk response planning		Risk monitoring and control	
Project Procurement Management		Plan purchases and acquisitions, plan contracting	Request seller responses, select seller	Contract administration	Contract closure

This table lists process groups as columns and knowledge areas as rows. At the intersection of a row and a column, major activities and deliverables are identified.

Conducting the Pilot

After designing the course curriculum for the pilot class, we needed to find students to enroll. We created an application for students that was quite involved. Given that this course would count as an honors program at the high school, we wanted only serious, motivated students to apply. We limited the seats available to twenty-five to ensure sufficient instructor availability to student teams as they worked through exercises and mock project planning during class times. To stimulate student interest in future projects for their communities, we had them plan either a playground cleanup mock project, or a recycling and/or compost mock project. Mock projects such as these should allow high school students to apply sustainability concepts that they learned in other courses. We originally had scheduled two other project management instructors to assist the main instructor, but one had a conflict. Therefore, we ended up with two faculty members to conduct the pilot course. The main instructor was the professor from the University of

Louisville's College of Business. This instructor presented the content in front of the class. The second instructor was a PMP-certified business professional who helped with grading, administration, and assisting teams during in-class exercises. Having a PMP-certified business professional assisting in the course helped to spread the workload and to provide students more exposure to PMP expertise. Having two professionally dressed, PMP-certified instructors (one a faculty member at the nearby university) definitely set the tone of the rigor of this course. We took this program seriously and expected students to give us 100% effort and attention.

All applicants had to apply and to answer questions addressing how they perceive project management being part of their future career and what dream projects they would advocate to help their community. The application process acted as a filter to dissuade any young people who would not dedicate the requisite time to this rigorous program. High school seniors were given preference because juniors would have an opportunity to take the course the following year. Students also needed to obtain letters of recommendation from both academic and community sources. All of the students easily obtained recommendations from teachers, but forcing them to approach people in their communities for letters initiated the connection between the Thrivals Project Management Academy and the local community. Again, this was a filter to find students who likely wanted to improve the lives of others as a result of this class, and not just have an honors course to list on their future college applications. We wanted to inspire young people and to give them the knowledge and tools to make a difference in their communities. They could be positive role models for their peers and neighbors, while improving the overall community through future improvement projects that they would initiate.

Model

To assess the learning of the Thrivals Project Management Academy students upon completion of the course, z-tests of means were conducted between the pilot class and an equivalent university level project management class taught by the same main instructor. We assessed whether students' mean homework scores during the class differed between the high school and the college students, and also if the mean final exam scores for these two groups differed. The null and alternative hypotheses were:

$$h_0\colon\ \mu_1 - \mu_2 = 0 \qquad (1)$$

$$h_1\colon\ \mu_1 - \mu_2 \neq 0 \qquad (2)$$

RESULTS AND DISCUSSIONS

Comprehension was assessed via a variety of methods, including assessment of in-class discussions and quantitative aspects, e.g., homework assignments and exams. Note that due to unanticipated student conflicts, the final class size of the high school class was twenty-two, while the university class had fifty-four left after one student dropped out mid-semester due to an urgent family matter. As Table 2 shows, we failed to reject the null hypothesis for both tests. Therefore, we did not find a statistically significant difference between the mean homework scores of the high school students and the college students (p = 0.6795). In addition, we did not find a statistically significant difference between the mean final exam scores of the two groups (p = 0.1229). Our research goal was satisfied. Given that the results of our statistical tests did not allow us to reject the null hypotheses, we concluded that high school students taught by a PMP-certified instructor could learn and demonstrate PMBOK knowledge on a level equivalent to that of university students.

Table 2: *z*-Tests for Comparing Student Performance Results Table 2a: Homework Scores

	High School	University
Mean	84.5	85.42592593
Known Variance	60	124
Observations	22	54
Hypothesized Mean Difference	0	
Z	-0.413114138	
P(Z<=z) one-tail	0.339761496	
z Critical one-tail	1.644853627	
P(Z<=z) two-tail	0.679522992	
z Critical two-tail	1.959963985	

Table 2b: Final Exam Scores

	High School	University
Mean	84.54545455	88.22222222
Known Variance	48	189
Observations	22	54
Hypothesized Mean Difference	0	
Z	-1.542490589	
P(Z<=z) one-tail	0.061477212	
z Critical one-tail	1.644853627	
P(Z<=z) two-tail	0.122954423	
z Critical two-tail	1.959963985	

Table 2 shows the z-test results for the null hypothesis that "High School" (high school class) has the same mean student scores for homework assignments and the final exam as "University" (university class). Any p-value below 0.05 would indicate that there was a statistically significant difference in assessment scores between the two groups. A p-value greater than 0.05 would infer that we could not reject the null hypothesis.

CONCLUSIONS

Given that projects are ubiquitous, understanding of tools, processes, and nomenclature of project management is critical. The Project Management Institute's PMBOK is a comprehensive knowledge base for project managers. We had been teaching university students about project management, and only recently did considered reaching out to a local metro high school to offer those students an opportunity to gain unique skills in the area of project management. We developed a project management course, then conducted a pilot class at the high school with positive outcomes. Further, given the results of our statistical tests, the results of the high school students are not just good in the context of peer high school students—the results are comparable to the results of university students at a nationally ranked business school. As project management professionals, we can teach motivated students what we know, and they will learn it—whether they are in college or high school students.

Lessons Learned

Need for serious students. Ensure that the students are serious about the course and view it as a privilege to be selected. The rigorous application process and requirement of letters of recommendation helped to filter out less serious students. However, we had three students who submitted the initial homework assignments late. That was a bad sign, and in retrospect we should have asked them to leave the pilot class. They demonstrated this lack of professionalism throughout the entire semester. This lackadaisical attitude was disruptive to the educational environment for other students. In a second, follow-up class that we offered at the high school (one year later), students who demonstrated a lack of desire for learning project management in the first week were given stern warnings. Small class size. To provide students the individual attention and help for complex project planning, the student to teacher ratio should be 12:1 or less (we had hoped for 8:1, but our third instructor had a last minute schedule conflict). Firm schedules. Any instructors or facilitators teaching this course need to set firm schedules for when they will provide the classes for the high school students. Given that teachers are donating their time and expertise, professional

courtesy suggests ensuring they can plan around their other work-related activities. Students and school administrators also need set schedules. We had several instances where our project management class was cancelled or rescheduled due to ACT prep workshops or other unknown events at the high school level. This caused disruption and confusion among the participants.

Face-to-face time. With the maturity and educational background difference, a little more time is required to cover material with high school students than with college students. The college level course is offered at a junior/senior level, so high school seniors are four years earlier in their knowledge base. Planned subsequent projects and mentors. The handoff from class to field project management with mentors needs to be established. In our pilot, the subsequent mentoring program was not established by the end of the pilot, and the mentoring by local companies did not occur. The mentors typically work for corporations and need set schedules to work with students on a volunteer basis. If there is a delay between the end of class and the project work with mentors, momentum (and PMBOK knowledge) may be lost. CAPM incentive. Emphasizing CAPM is important, but given that the certification is offered by a third party (the Project Management Institute), the grade in the high school or the university class cannot be based on CAPM exam performance due to accreditation reasons. The CAPM certification is recognized by the business world and would look good on a college application. The textbook we used for the class was a CAPM study guide. For future classes, we believe that obtaining donations to cover student Project Management Institute membership and CAPM exam fees (for the top students) would be ideal.

Nice to have requirement. Having a strong role model with whom students could identify should be considered. For the largely African American student body at the high school, having at least one professor who was a successful African American PMP was inspiring to the students. Soft skills. Enough time needs to be spent on soft skills given that these could be regarded as essential for managing any project (Ingason and Jónasson, 2009). Teaching the hard skills is straightforward and mechanical but serves as a necessary, but not sufficient, skill base to be successful on projects. Pant and Baroudi (2008) also found a general lack of human skills in university level project management courses.

Future Directions

The project management pilot class was considered a great success. The limitation that we face is securing instructors to conduct additional classes. Many other high schools (public and private) have contacted us in the region and across the USA wanting to have this course offered at their schools. However, finding instructors experienced in both education and project management (with PMP certification) is quite difficult. Typically, a PMP-certified professional is a project manager, but does not have training or experience in teaching. In addition, instructors with no project management experience and lacking PMP-certified would not do the program justice. It is important to have experienced instructors available to give students the best learning environment possible. Further, the design of the program should give students the transferable skills that they desire. Ojiako, Ashleigh, Chipulu, and Maguire (2011) found from their student survey that there were different participant perceptions of the value of key skills. The course should strive specifically to target transferable skills desired by the target population. Additionally, the course should be aligned to the learning styles of participants, as matched cognitive styles allow project information to be processed effectively (Sense, 2007). We hope that other PMP-certified instructors will become inspired to follow our lead and to offer high school courses similar to the project management course that we have designed and conducted. It is important for project management professionals to share their knowledge with young people, especially in underserved areas. We can give high school students the tools to be a positive force for change in their communities.

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AN EXAMINATION OF THE IMPACT OF CULTURE ON IFRS RISK DISCLOSURES FOR FIRMS THAT CROSS-LIST IN THE U.S.

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ABSTRACT

Accounting disclosures is an important factor in the decision making process of users of financial statements. Differences in cultural values across countries may result in different opinions regarding the adequacy or extent of the disclosures on the financial statements. The objective of this study is to examine the effect of culture on IFRS 7 risk disclosures in firms that cross-list in the United States. This paper extends the current literature in the area of culture and IFRS risk disclosure requirements. The study sample consists of 62 international firms that trade in the New York Stock Exchange. A cross- country analysis related to IFRS 7 disclosure level of financial risk was prepared for each firm. Using Hofstede (1983) and Gray's theory (1988), each company and country was divided by cultural area and by a level of secrecy and conservatism scale. A level of risk disclosures was created for each company after considering the extension of the IFRS 7 disclosures in their annual reports. The results suggest that culture (secrecy and conservatism) do not have a significant impact in IFRS 7 disclosure levels. However, other economic and political factors seem to influence risk disclosures in financial statements.

JEL: F2, M16, M40, M41

KEYWORDS: Culture, IFRS 7, risk disclosures, secrecy, conservatism

INTRODUCTION

International Financial Reporting Standards No.7 (IFRS 7), adopted in 2007, replaced prior standards on risk disclosures. Prior research examines the quality and quantity of financial risk disclosures after the adoption of IFRS 7 (Beretta and Bozzolan, 2004, Bischof, 2009, Miihkin, 2012). Other studies examine the presentation of the risk disclosures in the annual reports (Dobler, Lajili and Zeghal, 2011). Some recent studies consider culture as a factor that will impact the disclosure of risk (Bentley and Franklyn, 2013, Dobler, et al. 2011). Other investigations use Hofstede cultural dimensions (1983) and Gray's framework (1988) to measure cultural effects in many accounting and financial research studies, including disclosures. Doupnik and Riccio (2006) conclude that differences in cultural values across countries could lead to differences in recognition and disclosure decisions. The objective of this paper is to examine the effect of culture on the level of risk disclosures required by IFRS 7. To the best of my knowledge, the cultural effect in the IFRS 7 level of risk disclosures has not been studied in the literature. This study aims to fill that gap. The remainder of the paper is organized as follows. Section 2 describes the relevant literature. Sections 3 and 4 present the methodology and the empirical results obtained. Section 4 presents the conclusions.

LITERATURE REVIEW

Culture

The definitions for culture are many and varied. Kroeber and Kluckhohn (1952) identified over 160 definitions of the word culture. The most often cited definition of culture is the one provided by Hofstede (1983) that defines it as a collective programming of the mind, hard to change, that distinguishes one group of people from others. According to Hofstede (1983), regional and national differences remain and are one

of the crucial problems for management, particularly for managers of multinational firms. For Hofstede, cultural programming is difficult to change, unless you isolate or detach individuals from their culture. From 1968 to 1972, Hofstede collected and analyzed data on 100,000 individuals who were working at The International Business Machines Corporation (IBM) in fifty different countries and in three geographical regions. The objectives of Hofstede's 1983 study were: (1) create a terminology to describe cultures that had an empirical basis and (2) use that information systematically gathered from a number of cultures, instead of only using anecdotal impressions. The results of the aforementioned study and subsequent studies allowed Hofstede to develop a model to identify the cultural patterns of each group consisting of four primary dimensions: individualism and collectivism, power distance, uncertainty avoidance and masculinity (or femininity). In 1985, Hofstede added a fifth dimension looking for a long-term alternative: long-term vision. This dimension was the result of a study in which Hofstede (2001) collected and analyzed data on students in 23 countries. In 2010, Hofstede added a sixth dimension, indulgence versus restriction, based on data analysis made by Minkov with the World Values Survey for 93 countries (Hofstede G, Hofstede G.J and Minkov, 2010).

The dimension of individualism or collectivism essentially measures the relationship that an individual has with others. The dimension of power distance, large or small, considers how societies work with people who are not equal in physical and in intellectual capacities. The dimension of uncertainty avoidance reflects how society deals with the fact that time "flows" in one direction, and that the future although uncertain, will always arrive. The male and female dimension presents the divided gender roles in a society. The dimension of long-term (versus short-term) orientation refers to a future-oriented culture. The sixth dimension, indulgence versus restraint, relates to the topic of happiness in countries.

Other authors have examined the relationship between Hofstede's cultural dimensions and accounting. Gray (1988) developed a theoretical framework that related the initial four dimensions (individualism/collectivism, power distance, uncertainty avoidance and the male and female dimension) with the accounting systems. The researcher used a system of accounting values derived from social values (Hofstede's dimensions). The accounting values were: professionalism versus statutory control, uniformity versus flexibility, conservatism versus optimism and secrecy versus transparency. For Gray (1988), (1) a country that is more individualistic, with reduced uncertainty avoidance and smaller power distance, will be a more professional country, (2) a country where there is more uncertainty avoidance, with more power distance and is less individualistic, increases the probability that it will be a more professional country, (3) a country with increased uncertainty avoidance that is less individualistic and masculine, will be a more conservative country, (4) a country with a high uncertainty avoidance, more power distance, less individualistic and masculine, is more likely to possesses the characteristic of secrecy. Doupnik and Perera (2012) mention that Gray developed a framework that uses a scale for the values of secrecy and conservatism. Using that scale, Gray ranked 10 different cultural areas created by Hofstede. A scale of 1 (low secrecy) to 7 (high secrecy) and a scale of 1 (low conservatism) to 5 (high conservatism) was used to rank each cultural area. Doupnik and Riccio (2006) state that Gray's framework predicts that a country that ranks high on the cultural dimension of uncertainty avoidance will rank high on the accounting value of secrecy. That will result in less disclosure of financial information, affecting financial statements comparability.

History of IFRS 7

IFRS 7, Financial instruments disclosures, was applicable for all periods commencing on or after January 1, 2007 (Sacho, 2008). IFRS 7 replaced International Accounting Standard (IAS) 30 and substituted the disclosure requirements under IAS 32, Financial Instruments: Presentation, for hedge accounting and fair value measurement. Different to IAS 30, IFRS 7 was not limited to banks. The new standard applies to all entities that have financial instruments. Gebhardt (2012) finds evidence that supports the argument that nonfinancial firms hold substantial amounts of financial assets. The purpose of this new standard is to

improve the usefulness of information for decision making about risk and return for investors and users of financial statements. Bonetti, Mattei and Palmucci (2012) argue that IFRS 7 wanted to reduce investor uncertainty about the effects of a change in risk variables on firms' expected cash flows. IFRS 7 requires an entity to group its financial instruments into classes of similar instruments and to make disclosures by class. Gornik (2006) mentions that an entity that uses IAS 7 must disclose: (1) Information about the significance of financial instruments for an entity's financial position and performance and (2) information about the nature and extent of risks arising from financial instruments, including specified minimum disclosure about credit risk, liquidity risk and market risk.

Credit risk is the risk that a financial asset may become impaired (Sacho, 2008) and is a function of the customer's credit quality (Bischof, 2009). Entities will be required to disclose the following: the maximum exposure to credit risk, credit quality of financial assets that are not overdue or impaired, concentration of credit risk and age of analysis of overdue financial assets that are not impaired (Sacho 2008). Liquidity risk is defined as the risk that an entity will encounter difficulty in meeting the obligations associated with financial liabilities (IFRS 7, 2005). For Bischof (2009), liquidity risk arises from maturity gaps in an entity's current liquidity. IFRS 7 (2005) defines market risk as the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risks. Bischof (2009) argues that market risk will also include the disclosure of changes, in for example, equity prices, commodity prices and real estate prices. Sacho (2008) mentions that companies also need to disclose its exposure to other price risks such as stock exchanges prices or indexes. Bischof (2009) explains that operational risk disclosure is not required under IFRS 7.

Effects of Enforcement of Risk Disclosures

Prior research on IFRS 7 suggests that the adoption of IFRS 7 has enhanced the disclosure quality of financial risk. Some authors have studied the quality aspects of financial disclosures. For Beretta and Bozzolan (2004), there is no association between the measures of annual report quantity and annual report disclosure quality. In his study, Bischof (2009) finds that the enforcement of the standard increases the disclosure quality of financial statements and risk reports of Banks in Europe. He also argues that the disclosure quality has shifted from market risk exposures to credit risk exposures. Evaluating the company risk related disclosures in Portugal (a code law country), Oliveira, Lima and Craig (2013) conclude that it is uncertain that recent regulation had been effective in improving the quality of risk information disclosed. However, For Riise and Plenborg (2013), some of the disclosures required by IFRS, including IFRS 7, are highly demanded, but are also among the items most costly to prepare and that users are less satisfied with them. Miihkinen (2012) argues that IFRS firm risk disclosures increases with the new pronouncements in the quantity of risk disclosure with more extensive and more comprehensive information. In their cross cultural study analyzing the attributes of risk disclosures in the manufacturing sector, Dobler, Lajili and Zéghal (2011) conclude that risk disclosures are more common in management reports and on concentrations of financial risk categories. Bonetti, Mattei and Palmucci (2012) conclude that before the IFRS 7 requirement, investors did not approach the firms' exposures to currency risk properly. For Condon (2008), users of financial statements value information about the risk arising from financial instruments to which an entity is exposed, and the techniques used to identify measure, monitor and control these risks.

Factors That Impact Accounting Disclosure

Many studies suggest that some factors may impact accounting disclosures. For Zarsesky (1996), firms operating in the international marketplace are spontaneously disclosing high levels of public information. Jaggi and Low (2000) find that firms from common law countries are associated with higher financial disclosures, compared to firms from code law countries. Hope (2003) results show that both legal origin and culture are important in explaining firm disclosure. Bentley and Franklyn (2013) find that Anglo

cultures are more favorable to disclose risk. Dobler, et al. (2011) concludes that the differences across cultures in risk disclosures can only partly be linked to domestic disclosures regulation. For initial disclosures after the adoption of IFRS 7, Bischof (2009) suggests that it can vary across countries because of the differences in the enforcement and interpretation of IFRS 7 by national banking supervising entities.

Cross-Listed Firms

Cross-listed firms tend to be more transparent in their disclosures. After examining analysts' earnings forecasts, Arping and Sautner (2012) argue that European Union (EU)-firms that cross-list on U.S. exchanges are more transparent. Indeed, disclosure costs can be a determinant factor in the decision to disclose more or less. Frost and Kinney (1996) find that differences in disclosures are related to the fact that some foreign issuers view the cost of meeting written disclosures requirements as exceeding the expected costs of noncompliance. For Admari and Pfleiderer (2000) full voluntary disclosure rarely seems to occur and firms usually do not disclose more than what regulations require. However, as a result of the Sarbanes-Oxley Act of 2002 international firms are required to disclose more.

DATA AND METHODOLOGY

Data and Sample Selection

Since prior studies suggest that culture affects accounting disclosures, the research questions of this study are the following: (1) Does culture have an effect on risk disclosure levels? (2) If culture has an effect on risk disclosure levels, how have disclosures changed after the adoption of IFRS 7 (considering Gray's theory of secrecy and conservatism)? The study sample consists initially of 98 international firms that trade in the New York Stock Exchange as of August 2014. Of those firms, 36 have no available 2012 IFRS Annual Reports. As a result, 62 firms in 18 countries and in 6 regions (Africa, Asia, Europe, Latin American and Caribbean, North America and Oceania) are included in the sample (Table 1). The Mergent online database was used to identify the firms. A cross-country analysis related to IFRS 7 disclosures of financial risk was prepared including the company's name and country of origin, the financial reporting framework used (IFRS, US GAAP or other), their audit firm, and the industry. It also identifies if the company discloses financial risk information in a separate report and/ or in the notes of the financial statements, the name of the report and the description (name) and number of the note, and the type of risk disclosures used by the company. Using Hofstede (1980) and Gray's theory (1988), the country of each company was classified by a level of secrecy and conservatism (Table 2). According to Gray (1988), the greater the level of secrecy and conservatism, the lower the level of disclosure. On the other hand, the lower the level of secrecy and conservatism, the greater the level of disclosure. A level of risk disclosure, fluctuating from 1 to 3, was created and assigned to each company to consider the extension of the IFRS 7 risk disclosures in their annual reports (Table 3). Each company's country level of secrecy and conservatism was compared with the level of risk disclosure assigned to analyze their relationship.

Table 1: Sample Composition

Total sample of international companies listed in New York Stock Exchange at 2012	**98**		
Less: Companies with no available 2012 IFRS annual reports	-36		
Final full study sample	62		
Countries used in the full sample:		Countries by region used in the full sample:	
Argentina	1	Africa	1
Australia	2	Asia	7
Belgium	1	Europe	35
Canada	16	Latin America and Caribbean	1
China	3	North America	16
Denmark	1	Oceania	2
Finland	1	Total	62
France	1		
Germany	3		
Hong Kong	3		
Italy	2		
Japan	1		
Luxemburg	2		
Netherlands	3		
South Africa	1		
Spain	3		
Switzerland	3		
United Kingdom	15		

This table presents the sample of international companies and countries used in the study.

Table 2: Distribution of sample firms using Gray's theory of secrecy and conservatism

Cultural Areas Used Per Gray's Theory	**Secrecy***	**Conservatism****	**Number of Firms Used**
	1-7	1-5	in each cultural area
Anglo	1	1	34
Asia colonial	2	3	3
Germanic	6	4	8
More developed Asian	5	5	4
More developed Latin	3	5	8
Nordic	2	2	5
Total			62

*This table shows the distribution of the sample firms using the level of secrecy and conservatism according to Gray's theory. * The ranking of secrecy uses a scale from 1 (low secrecy) to 7 (high secrecy). ** The ranking of conservatism uses a scale from 1 (low conservatism) to 5 (high conservatism).*

Table 3: Level of Risk Disclosures

Levels of risk disclosures (explanation)	**Level of risk disclosure (scale)***
1. Notes only	1
2. MDA report or MGT report, and notes	2
3. Risk report only or risk reports and notes	3

** This table presents the level of risk disclosure using a scale with values that fluctuate between 1 (less risk disclosure) to 3 (more risk disclosure).*

Since culture is an exogenous variable that may be correlated with other variables, cultural attributes might be acting as proxies for other omitted country effects. This study considers other control variables to mitigate the existence of possible omitted country-related variables. Following Hope et al. (2006), certain economic factors, such as the existence of investor protection mechanisms, were chosen because of their possible impact on a country's decision making process related to an IFRS disclosure. The investor protection mechanisms considered in this study are represented by proxies obtained from *The Global Competitiveness Report for 2021-2013* published by the World Economic Forum (the WEF Report). The factors selected are elements derived from the twelve pillars used to measure the competitiveness of

different countries. From the *Institutions* pillar, the following variables were selected: protection of minority shareholders' interests and strength of investor protection. Other control variables used (regulation quality, control of corruption, government effectiveness and political stability) were obtained from the Worldwide Governance Indicators (2012). Legal origin was used considering that Hope (2003) argues that legal origin is a key determinant of internationally disclosures levels. Consistent with Gray's Theory, the expectation for this study is that the greater the level of secrecy and conservatism in a country, the lower the IFRS risk disclosures and vice versa. In addition, countries with higher levels of protection of minority interests, strength of investor protection, regulation quality, control of corruption, government effectiveness and political stability) are expected to have more IFRS risk disclosure levels. Based on Hope's findings (2003), common law countries are expected to have more IFRS risk disclosure levels than code law countries.

Research Design and Empirical Model

The following model was used to estimate the relationship between Risk Disclosure Levels, Cultural factors, and other Control variables:

$$RDL_i = \alpha_i + b_1 Sec_i + b_2 Con_i + b_3 Comm/Code + b_4 PMI + b_5 SIP + b_6 RQ + b_7 CC + b_8 GE + b_9 PS + \varepsilon \quad (1)$$

where RDL_i represents the IFRS risk disclosure level per firm observation, Sec represents the value of secrecy, Con represents conservatism, Comm/Code represents common law and code law, PMI represents protection of minority interests, SIP represents strength of investor protection, RQ represents regulation quality, CC represents control of corruption, GE represents government effectiveness and PS represents political stability. The research expectations were studied using regression analysis for one model. The regression model uses IFRS risk disclosure levels as dependent variables. Gray's cultural values for secrecy and conservatism and some political-economic values were used independent variables. The following section presents and discusses the results obtained, including the results of the regression analysis and their possible interpretations.

RESULTS AND DISCUSSION

Regression Analysis

Table 5 presents the results obtained and seem to suggest that the cultural values of secrecy (*Sec)* and conservatism (*Con)* do not have a significant impact on risk disclosure levels. In addition, the control variables of common law and code law (*Comm/Code*), protection of minority interests (*PMI)* and strength of investor protection (*SIP*) were not significant on risk disclosure levels. The results obtained for control of corruption (*CC*) and regulation quality (*RQ*) suggest a significant impact on risk disclosure levels (significant at the .05 level). The aforementioned results seem to support the prior research expectations that higher values for these factors are related to more IFRS 7 risk disclosure levels. However, the results also seem to suggest a significant negative relation between political stability (*PS*) and government effectiveness (*GE*) with risk disclosure levels (significant at the .05 level). The explanatory power of the adjusted R^2 of the model suggests that a country's cultural values and other economical-political factors may help to explain risk disclosures levels required by IFRS 7.

Table 5: Regression Analysis Results

	Alpha	Secrecy	Con	Comm/Code	PMI	SIP	PS	CC	GE	RQ
Coefficients		-0.005	0.025	-0.437	-0.012	0.115	-0.92	2,409	-3.593	1.039
p-value	0.003	0.158	0.959	0.392	0.972	0.338	0.001*	0.002*	0.006*	0.045*
Adj. R^2	0.243									

*This table presents Regression Analysis Results for the relationship between Risk Disclosure Levels, Cultural factor (Secrecy and conservatism), and other Control variables: Comm/Code-Common law/code law, PMI- protection of minority interest, SIP-Strength of investor protection, PS-Political stability, CC- Control of corruption, GE-Government effectiveness and RQ-Regulatory quality). *Significant at the 0.05 level.*

CONCLUDING COMMENTS

Prior research (Jaggi and Low, 2000; Hope, 2003: and Hope et al., 2006, among others) suggests that differences in culture, economic and political factors may influence financial disclosure levels. Bentley and Franklyn (2013) find that Anglo cultures are more favorable for disclosure of risk. The purpose of this study was to explore the impact of culture on IFRS risk disclosure levels. The results obtained seem to suggest that culture (secrecy and conservatism) do not have a significant impact in IFRS disclosure levels. The results may also suggest that disclosures have changed since the adoption of IFRS. However, other economic and political factors seem to influence risk financial disclosures. Countries with higher control of corruption and regulation quality appear to have more IFRS risk disclosure levels. These results partially support the research expectations that countries with higher levels of protection of minority interests, strength of investor protection, regulation quality, control of corruption, government effectiveness and political stability will have increased IFRS risk disclosure levels. Since the principal cultural variables used in the study were not significant, in contrast with some of the control variables used, future research should consider other methodologies that can measure the impact of cultural factors in IFRS risk disclosure levels. In addition, future research could consider the risk disclosures levels developed for this study and incorporate factors such as the standard industry code (SIC) and the name of the independent auditing firm.

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TRAINING NEEDS IN MARKETING FROM A GROUP OF AGRIBUSINESS MICROENTERPRISES WITH CULTURAL VALUE OF OAXACA, MEXICO

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ABSTRACT

The objective of this study was to detect training needs in marketing from a group of agribusiness microenterprises of Artisan Bread in four localities of the State of Oaxaca to contribute to its permanence and development. These microenterprises, in addition to its economic value, retain the customs, traditions and values of each community and give continuity to its cultural heritage, which must be preserved for transmission to new generations. This was a qualitative research, with a descriptive and exploratory scope. 22 interviews were made with producers of Artisan Bread of the localities analyzed. One of the results of this study was the decrease in the consumption of this product since the arrival of national brands or products substitutes that are produced in nearby towns. The results of this research show that such enterprises are familiar and have been created in an empirical manner, so they need to carry out a process of professionalization. Regarding their training in marketing needs, among the main results it was determined that they should expand their distribution channels, improve their advertising, emphasizing its cultural value as well as improving the image of the product.

JEL: M310

KEYWORDS: Training, Marketing, Agribusiness, Artisan Bread, Oaxaca

INTRODUCTION

Rural agro-industrial enterprises constitute an important source of income for their owners. In addition, many of them still incorporate in its production process some techniques from the region in which they are established, helping to preserve the cultural heritage. However, the lack of professionalism of the owners prevents them from developing, or even makes difficult for them to survive in an increasingly competitive market. It is therefore important to look at some of the areas of opportunity for these companies that can contribute to its permanence. The objective of this study was to detect training needs in marketing from a group of agro-industrial micro entrepreneurs producers of Artisan Bread in the State of Oaxaca, in order to contribute to its permanence and development.

LITERATURE REVIEW

Agribusiness Companies

Agro-based industries have the potential to generate jobs and income for the people who work in them, not only in the field, but also in other activities such as handling, processing and marketing of agricultural and food products (FAO, 2013). Small food industry is part of the agribusiness value chain. In Latin America and the Caribbean this industry is characterized because they use in a preferential manner local resources and simple technologies (FAO, 2004). These industries are dedicated to manufacture traditional products of high cultural value and wide demand in local and national markets. Typical examples of these traditional products are the tortillas of corn in Mexico and Central America, various products of corn in Central

America and South America, arepas in Venezuela and Colombia and the bread of the region including the manufacture of products of biscuits that are used in many food and nutrition programs. However, the small and medium-sized rural food industries in Latin America and the Caribbean are characterized often by low competitiveness. Some of the factors affecting the competitiveness of these small and medium-sized enterprises are the poor quality of their products, low productivity, low profitability and reduction of their market (FAO 2004).

Companies with Cultural Value

The Declaration of the World Conference on Cultural Policies of the United Nations Educational, Scientific and Cultural Organization pointed out that culture is the set of spiritual, intellectual and material features that characterize a society or social group and includes system values, traditions and beliefs. This culture manifests itself through various works and the values of the people of the social group, constituting cultural heritage. This heritage can be of material type, such as buildings and objects made by people. It also can be intangible, as the processes related to the implementation of some of their activities, their language and techniques used to perform certain activities (CONACULTA, n.d.). Companies that incorporate these techniques, have an important cultural value because they contribute to the conservation of this heritage.

DATA AND METHODOLOGY

This was a qualitative research of descriptive exploratory scope. Documentary research was undertaken in order to establish the importance of rural agribusiness, particularly those related to the food industry. Interviews were conducted with 22 producers of Artisan Bread located in four localities of the State of Oaxaca: Tejupan, Chazumba San Miguel Tlacotepec and Oaxaca City. The questions were related to the origin of their company, the economic and cultural value of their product and the problems faced in relation to the marketing of it. The results of the interviews were analyzed in order to determine some areas of opportunity related to the marketing of their product, taking into account its cultural value. Taking this as a basis, some training needs of the microenterprises in the marketing area were detected.

RESULTS AND DISCUSSION

As a result of the interviews, the producers of Artisan Bread indicated the economic value of their enterprises, because they contribute to the family income of the people working in them. In addition, the people who works in them seek to develop their products using techniques that they learned from their predecessors. For example, they continue using ovens that are lit with wood. In addition, some of the tools used to make the bread are inheritance from their parents or even their grandparents. Also, the Artisan Bread that they produce contains some ingredients that are typical of the region in which it is produced. The Artisan Bread also has cultural value since it is used in various celebrations, such as weddings, festivals and important community events, which reflect the cultural values of the community in which the company is involved. All these facts have as a consequence that the product that they produce has a great cultural value, so it is important to preserve this cultural heritage in order to pass it to future generations.

However, in the interviews the entrepreneurs indicated that they did not receive formal training and that they created or gave continuity to the company empirically, with the support of one or more members of their families. Among the various problems faced by them, they pointed out that one important is the decrease in the number of people who consume their products, since now several of the people who were their clients now prefer other products such as some types of bread that are distributed nationally by some companies of recognized name or they consume bread produced in nearby communities. They expressed their concern in the same way because they don't know what to do in order to maintain the level of sales

that they had previously. In relation to the application of marketing concepts, it was detected that the interviewed entrepreneurs had not considered the possibility of distributing their products by other means. It was also observed that these entrepreneurs had not considered the possibility of making some kind of advertising to maintain or increase their sales. When they were asked if they were conscious of the cultural value of the bread they make, the majority of employers said yes, but that had not considered that this kind of information could be useful in order to make different kinds of advertising. Finally, it was detected that they do not employ any kind of strategy to make more attractive their products.

CONCLUDING COMMENTS

The analyzed producers of Artisan Bread have a product with an important cultural value. However, since they do not have formal training in the area of marketing, they have failed into take actions in order to maintain and increase their participation in the bread market. For this reason, it is important to give them training in the area of marketing, in order to preserve this source of income, preserving and disseminating, at the same time, the customs and traditions of these producers associated with their product. Some of the detected areas of marketing in which they require training are: how to expand their distribution channels, how to carry out publicity stressing the cultural value of their product and how to improve the image of the same. Higher education institutions may have a relevant role in this task, given that they have the knowledge necessary to provide such training.

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TRAINING IN MARKETING IN A GROUP OF AGRIBUSINESS AND HANDICRAFT MICROENTERPRISES WITH CULTURAL VALUE FOUNDED BY WOMEN IN RURAL AREAS

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ABSTRACT

In Mexico there are high levels of unemployment. Women also face inequality, since they earn between 30 and 50% less than what a man earns. They also face socio-cultural and religious constraints that hinder their development opportunities. This situation is even more serious in the case of women living in rural communities from Oaxaca, where they are ruled by a uses and customs system. To improve their opportunities some women have taken the alternative of self-employment, creating improvised agribusiness and handicraft microenterprises. While their products have quality and an important cultural value, they have not known how to market them. This research aimed to analyze both the characteristics of 21 microenterprises such as the profile of the founding women and the problems they currently face to use marketing to improve their enterprises. This research is descriptive and explanatory, its interest is focused on identifying characteristics and major problems faced by these microenterprises. After the field research, a phase of training on topics from marketing to promote this type of enterprises was started. The last section of this paper presents important issues on which they were trained.

JEL: M310

KEYWORDS: Training, Marketing, Microenterprises

INTRODUCTION

In Mexico there are high levels of unemployment but women usually face inequality in political, social and economic areas. No matter the area of an organization where women participate, they earn 30% less of what a man earns. They also face socio-cultural and religious constraints that hinder their development opportunities. This situation is even more serious in the case of women living in rural communities from Oaxaca, México, where this research was made. Oaxaca is divided in 570 municipalities from which 418 are ruled by what is called *uses and customs.* This means that instead of holding local elections under universal suffrage, there are public assemblies in which the inhabitants vote on local mayors and state legislators. In this assemblies participate members of each family but old people have a very important role because their opinions are specially considered. All kind of decisions are made in this assemblies such as social, urban, religious or economic. Unfortunately, women do not have much participation in the decision making process and only traditional roles are expected from them. This is an important problem because in addition to the lack of employment opportunities in local communities, women are not expected to go out from their communities to get a job. An alternative of self-employment for them has been the creation of improvised agribusiness and handicraft microenterprises. While their products have quality and an important cultural value, they do not know how to improve their sales. This research aimed to analyze both the characteristics of 21 microenterprises, such as the profile of the founding women, and the problems they currently face to use marketing to improve their enterprises. This research is descriptive and explanatory, its interest is focused on identifying characteristics and major problems faced by these microenterprises.

After the field research, a phase of training on topics of marketing to promote this type of microenterprises was started. The last section of this paper describes the topics in which they were trained.

LITERATURE REVIEW

According to the 2010 census made by Instituto Nacional de Estadística y Geografía (INEGI), the total population of the State of Oaxaca is 3 ' 801, 000 962 people, of which 1' 982,954 are women, representing 52% of the population of the State. The fertility rate in Oaxaca is 1.9 children per women of 14 to 49 years old, comparatively with 2.4 in 2000. This rate, however, presents trends higher in municipalities with low Human Development Index (HDI) (Plan Estatal de Desarrollo, 2011, p.53). In Plan Estatal de Desarrollo del Estado de Oaxaca 2011-2016, it is recognized that is very important to work in order to generate more jobs to its inhabitants, since at the end of 2010 the number of unemployed people was of 33 thousand (INEGI, 2010). In February 2016, the unemployment rate was 2.4%, if the unemployment results are compared with the national level, which is 4.1%, it can be considered that the unemployment rate is relatively low. This is because a large number of workers are in conditions of underemployment. This can be confirmed with data from the Instituto Mexicano del Seguro Social (IMSS), which carries the log of the number of formal jobs constituted in which Oaxaca is number 30 of 32 at the national level. For the fourth quarter of 2015 there was a net rate of labor force participation of 58.8% and the rate of unemployment of young people aged 15 to 29 is 4.9% on average and women were more affected since the unemployment of men was 4.2% while the women's was 6.0% (Secretaría del Trabajo y Previsión Social, 2016).

Women stand out as those who perceive less than two minimum wages (INEGI, 2013, p. 83). In addition the median income per hour of the population to participate in paid work increases as the population has more schooling. But at all levels of schooling, women have a lower income than men (INEGI, 2013). In Mexico, the difference between the wage levels in the same occupation and with the same number of hours pay, varies between men and women. The percentage of variation in the level of wages of men and women, depends on the activity and can reach up to 50%. In the case of industrial workers, craftsmen and assistants, the remuneration of women is 30.5% lower than that of men (INEGI, 2013, p.83). It is possible to note that in the number of employees the number of men doubles women's, however within the own-account workers, there is a higher proportion of women entrepreneurs (INEGI, 2013, p.84). Women also face socio-cultural and religious constraints that hinder their development opportunities. This situation is even more serious in the case of women living in rural communities. The state of Oaxaca, México, is divided in 570 municipalities from which 418 are ruled by what is called *uses and customs.* This is an internal normative system used officially in Oaxaca since 1995, even when Rabasa (2010, p.104) traces the term *usos y costumbres* to the New Laws of 1542, which ordered traditional procedures to be used in dealings with Indians rather than "ordinary" Spanish legal proceedings. The uses and customs system means that instead of holding local elections under universal suffrage, there are public assemblies in which the inhabitants vote on local mayors and state legislators. In these assemblies participate members of each family but old people have a very important role because their opinions are specially considered. All kind of decisions are made in this assemblies such as social, urban, religious and economic. Unfortunately, women do not have much participation in the decision making process and only traditional roles are expected from them. This is an important problem because in addition to the lack of employment opportunities in local communities, women are not expected to go out from their communities to get a job.

Among the adult population, the educational backwardness is still more marked for women: 23.5% of women 15 years and over is illiterate, while the corresponding figure for men is 14.5%. On the other hand, in Oaxaca the trends of occupation of positions of political representation and participation of women are still limited: in 2007, 98% of those positions were occupied by men and only 1.6% by women (Plan Estatal de Desarrollo, 2011, p.56). In this context, women are exposed to various forms of discrimination, in family context or in others such as education, health or employment. In Oaxaca, the situation worsens because there are some features of the traditionalist society which exist not only in rural communities, but also in

the cities. The fact of being a woman is a condition that constitute a disadvantage with respect to men in important areas such as economy, politics and family (Consejo Nacional Para Prevenir la Discriminación, 2009, p. 14). Despite these adverse conditions, it is important to note that women still play an important role in all areas of society, from the parenting to the realization of productive enterprises. A 22.3% of all households in Oaxaca have female headship and the 16.4% of Oaxacan children live alone with their mothers (Plan Estatal de Desarrollo, 2011, p. 55) In the State of Oaxaca, 43% of the Economically Active Population (EAP) is located in the sectors of services and trade, which generate more jobs, although many of these are self-employment or informal jobs. An 18% of the EAP works in the industrial sector (Plan Estatal de Desarrollo, 2011, p.20). It is clear that the industrial sector has a significant potential for the generation of added value and formal jobs. According to the population census of 2010 in the past five years 11, 283 women and 7,268 men emigrated from Oaxaca to the interior of the country, this means that 61% of the total number of migrants to the interior of the country were women. In terms of international migration, although there is a return of migrants from abroad, Oaxacan people who emigrated in the last ten years increased from 7,000 to almost 43,000. For this reason, Oaxaca occupies the 7th place between the main entities of migration origin. Therefore, migration has important implications in family life and in household composition (Plan Estatal de Desarrollo, 2011, p.53). According to INEGI, in 2007 the economic participation rate of women in the State was 42.5%, slightly higher than the national average (41.4%). The unemployment rate is similar for women (1.8%) than for men (1.5%). However, women continue to carry out most of the unpaid work, both for the market and for domestic activities (Plan Estatal de Desarrollo, 2011, p.60).

Creation of Agro-Industrial and Handicraft Microenterprises

For those women that decide to stay in their place of birth, an alternative of self-employment for them has been the creation of improvised agribusiness and handicraft microenterprises. However while their products have quality and an important cultural value, they do not know how to improve their sales. Tribunal Electoral del Poder Judicial de la Federación (2012) has established that modernity is based on the primacy of the individual over society and the State, while tradition puts the society above the individual (p. 23). In the communities that are governed by the system of *usos y costumbres*, fortunately they have accepted positively the incorporation of women into agribusiness and handicraft activities. These undertakings are even being supported because the government has the idea of creating poles of development, considering that they don't have to create large industrial complexes, but small enterprises which, despite its size, will have the ability to impact on the economic structure and their areas of influence, such as: irrigation infrastructure, agro-industrial projects, ports and airports, motorways and Applied Research Centers (Plan de Desarrollo Regional de la Mixteca 2011-2016, p.14) In the State of Oaxaca were made various analysis in order to balance the relationship between the basic principles of *usos y costumbres* and its legitimacy. In the Plan de Desarrollo Regional de la Mixteca 2011-2016 it is established that in this region there are favorable conditions for the attraction of agro-industrial microenterprises and the expanding of livestock and beekeeping chains (p.48). This is justified because in the region there are the conditions for the location, infrastructure and workforce available for the strengthening of the productive chains and development of agro-industries (p.48).

Handicraft and Agro-Industrial Microenterprises

The word artisan comes from the Italian *artigianato*, and refers to the craft worker which creates products with cultural elements and materials from the region where he lives, making a contribution to the creation of a community identity. The artisan workmanship stands out on the production process because it is eminently manual, although it rests in the use of some tools (Centro de Estudios Sociales, 2012, p.2). According to the United Nations Educational, Scientific and Cultural Organization (UNESCO), the crafts can be utilitarian, aesthetic, creative, linked to culture, decorative, functional, traditional, symbolic and religious and socially significant (UNESCO, 1997). In the third quarter of 2011, according to the National

Survey of Occupation and Employment, approximately 1,800,000 members of the EAP worked in the crafts. The States with most industrialists, craftsmen and assistants workers in the third quarter of 2011 were: Oaxaca (58,398); Guerrero (39,107); Estado of Mexico (34,687); Jalisco (32,504) and Yucatán (29,310). More than 250,000 sub occupied women are engaged in craft work.

Agro-Industrial Microenterprises

Davis and Goldberg (1957), defined agro industrial microenterprises based on the term *agribusiness* and regards to all participants involved in the production, processing and marketing of agricultural products. Therefore, the *agribusiness* system involves the production of supplies (seeds, machinery, fertilizers, pesticides), the farm that consumes such supplies in crop production or animal breeding, processing industry that transforms these products and the distribution of such products. The Food and Agriculture Organization of the United Nations (FAO), *considers the subset of manufacturing processing raw materials and intermediates, agricultural, forestry and fisheries*. According to this definition, the agribusiness sector integrates to the producers of food, beverages and tobacco, textiles and garments, furniture and wood products, paper, paper products and printing, as well as rubber and rubber products **(**FAO, 1997). FAO (1997) has pointed out that despite the importance that such enterprises for the economy of many countries in development, agribusiness firms face various obstacles such as the deficiencies of infrastructure, low productivity, poor quality of products, difficulty to acquire supplies, low volumes of sales, rudimentary technology and a lack of regulations and standards.

DATA AND METHODOLOGY

This research is descriptive and explanatory. Its main objective is to identify the characteristics of the 21 agro industrial and handicraft microenterprises considered in this research, such as the profile of the founding women and the problems they currently face to use marketing to improve their enterprises. This was a cross-sectional research because it was made at one specific point in time. It is a qualitative research because delves into the causes of the phenomena taking into account the decomposition of its main elements and the relationship with the present conditions in the context where the analyzed phenomenon is presented and the perspective of those who participate in it. A survey integrated by 30 questions were made with the owners of the 21 microenterprises, in order to obtain information related to the origin of the enterprise, the profile of the founders and their marketing knowledge.

RESULTS AND DISCUSSION

Below are the features of the 21 microenterprises that were considered in this research. In this group of microenterprises there were producers of the next goods: palm handicraft, jewelry made of materials from the region, handmade clothing, woven fabrics of wool, perfumes, body creams and soaps made of natural products, honey, mezcal, bread, chocolate, fungus mushroom and handicrafts made of marble and onyx. The main characteristics of the microenterprises analyzed were the following: 1) 70% of the microenterprises were founded and are currently directed by women, 2) the owners do not have established its mission and vision in writing, although they have multiple ideas of growth and improvement. In terms of the profile of micro-entrepreneurs, it is important to point out that only 1.4% have degree-level studies, but they have not carried out studies related to the creation and management of an enterprise. In terms of their level of schooling it prevails the basic level of education, but all the owners have at least one relative with secondary education, upper middle or higher education involved in family enterprises. 47% of micro entrepreneurs is between 35 and 44 years old and 19% is between 25 and 34 years old. 38% of micro-entrepreneurs have worked in the United States or have a direct relative who has worked in this country and that economically supports the operation of the micro enterprise.

According to the interviewed entrepreneurs, the most important factors to start and keep running their microenterprises were: the need to move forward, previous experience and the economic support of their families, since all founded their business with its own resources and with financial support from their families. In terms of their knowledge of marketing, employers emphasized that over the years that they have directed their microenterprises (4 to 15 years), they have felt that training is necessary to learn how they can sell more products, evaluate the places where they are currently selling their products, if the price that have established for their products is suitable and if there is any way to publicize their products to sell more. Some entrepreneurs who have been with their microenterprises longer showed great interest to improve their packaging or packing, register their trademark or develop their label so that the products would be more attractive to markets. It could also be detected that they do not know all the topics that are covered by marketing and the only strategies they have used up to now are related with price, place and promotion to improve their sales. After the field research, there was a phase of training on marketing issues. It is worth mentioning that it was necessary to divide the information into two levels. The first level was to bring all entrepreneurs to the concept of marketing and explain the concept itself and all aspects covering marketing. The second phase of the training was concerned to explain the importance of elements such as the quality of products and customer satisfaction. Other courses were focused on explained how to register a brand.

CONCLUDING COMMENTS

After detecting the adverse conditions faced by women in rural communities, the low access to education and employment in addition to the situation that when they finally join the workforce, they usually obtain remuneration lower than that granted to men at work and during working hours it was possible to detect that it is imperative to support them in the implementation and strengthening of productive enterprises that can preferably be performed at home, since women should combine some kind of remunerated job with the realization of their domestic tasks and the child care. The main features of the analyzed enterprises include the deep knowledge that employers have about customers and the market. It is also important to note that microenterprises have been using marketing but only in a partial and empirical way. In terms of the profile of entrepreneurs it is necessary to noted that most of the microenterprises were created and are currently managed by women who despite not having financial support or academic training, they have chosen to create microenterprises either agro-industrial or handicraft in order to meet his financial needs both at the family and individual level. Finally it should be noted that due to the experience of the microenterprises, some of them have acquired some knowledge about several of the functioning of the markets in which they operate, but need to learn more about marketing, its meaning and practical importance. It is recommended that when working with groups of businessmen such as those considered in this research, the topics to be included must be divided in different modules going from the basic concepts of marketing to concepts such as quality and customer satisfaction.

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SKILLS NEEDED IN THE WORKPLACE: A COMPARISON OF THE RESULTS OF FEEDBACK FROM LARGE AND SMALL BUSINESSES

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ABSTRACT

The purpose of this research is to determine what skills small and large businesses in New Jersey think are important for the workplace. There were 120 small businesses and 71 large businesses surveyed. Written communication skills, adapting to change and being flexible, Sales presentation experience, networking, and enthusiasm were the top five skills identified by respondents from small businesses as important or very important. Attitude/professionalism; work ethic; ethical understanding; Respecting and Valuing Diversity; interpersonal skills; enthusiasm; Teamwork Skills and adapting to change and being flexible were the top seven skills identified by respondents from large businesses as important or very important. There were a significantly greater percentage of respondents ($p<0.05$) from mid to large size businesses rating the following skills as important or very important –attitude/professionalism; work ethic; adapting to change/flexibility; respecting and valuing diversity; ethical understanding; enthusiasm; interpersonal skills, locating, organizing, and evaluating relevant information. There were a greater percentage of respondents from small businesses rating networking, knowledge of global issues/international policy, and sales experience as important or very important than respondents from mid to large size businesses. The authors conclude that the differences in ratings of the skills valued by small and large businesses are due to the traits of an entrepreneur and structure required of the human resources of a large business.

JEL: M12

KEYWORKS: Workplace Skills, Small and Large Business Skills**,**

INTRODUCTION

There is now a greater importance to identify workplace skills that college graduates need in order to be successful in today's workplace. This is due to the changes in the job market due to global competition, increased use of technology, reframing of jobs, and competition for jobs within the United States. Due to these forces, often the skills needed for the workplace go beyond the basic knowledge that was acceptable in the past (Prepared for the Job, 2014). The purpose of this study is to determine what skills students attending Stockton University, a public, primarily undergraduate institution of liberal arts, sciences and professional studies, will need for employment in New Jersey. This study surveyed small, mid-sized, and large businesses in New Jersey to determine the skills they thought were important for the workplace. The results of this study will provide feedback to help business faculty when they revise course content, provide career guidance, and plan internships for students. In addition, the feedback from business leaders will help guide discussions in School of Business assessment meetings about the recommendations for revision to the business curricula in order to a) align the content of the business curricula with the needs of the business community and b) to ensure that graduates receive a background in the knowledge, skills and competencies necessary for workplace success.

Purpose of the Study

The purpose of the study at The Richard Stockton College was to address the following research questions:

According to businesses in New Jersey what knowledge, skills, and competencies are considered most valuable for successful performance in the workplace?

Is there a difference in what knowledge, skills, and competencies are small and mid to large size businesses consider to be essential for successful performance in the workplace?

LITERATURE REVIEW

Changing global economic forces, innovations in technology, and the growth of cultural diversity in the workplace create a business environment that is different from that of a generation ago. Often these calls for changes in what students learn are influenced by accreditation bodies which develop standards that set thresholds and challenges for higher education and call for proof of the activities in higher education that tracked continuous improvement (Academic Quality Improvement Program, 2004). One example is in the AACSB report Eligibility Procedures and Accreditation Standards for Business Education (2015), which requires business programs to provide assurances of student learning to the external stakeholders and students, who are consumers of academic programs. As part of the assurances of learning in AACSB, business faculty must develop, monitor, evaluate, and revise the substance and delivery of the curricula, and assess the impact of the curricula on learners. This curriculum management includes input from faculty, staff, administrators, students, the alumni, and members of the business community served by the college. The skills students bring to the workplace should be those that businesses need (Hart,2015; Fischer, 2013). Increasingly, employers are searching for employees who have strong abilities in problem solving, teamwork, oral and written communications, leadership, learning, managing others, handling customer relations, and system thinking (AACU, 2008; E. A. Jones, 2002; Peterson, 2004; Zekeri, 2004).

DATA AND METHODOLOGY

Development of the Survey

There were 21 skills and competencies selected to be evaluated by businesses as very important, important, limited importance, or not important. Fifteen of the skills had been previously evaluated by employers of Stockton University graduates and alumni of Stockton University in prior study by Holtzman and Kraft (2011). This study selected the skills that 80% of employers in the prior study rated as important or very important. The six new skills that were added to the survey were attitude/professionalism, work ethic, enthusiasm, knowledge of the profession, networking, and sales presentation experience. These skills were identified based on feedback received from the prior study of qualitative comments from employers and alumni about the skills they desired in employees.

Data Collection

The data collection occurred in two phases. During the first phase the researchers formed a list of businesses to contact through the NJ Biz Book of Lists. NJ Biz is a leading New Jersey business journal that covers news and events in the state of New Jersey on its web site and through a print edition with over 15,000 copies circulated each week (NJBiz.com, 2016). The researchers chose businesses in industries that would potentially hire college graduates. With the support of the William J. Hughes Center for Public Policy and Stockton Polling Institute the surveys were e-mailed to the businesses. There were 124 completed surveys of which 120 surveys came from businesses with less than 1,000 employees. The four surveys that came from businesses with over 1,000 employees were removed from the sample as the researchers wanted all the surveys from the NJ Biz list to be from employers with less than 1.000 employees. To balance data to represent both small and mid to large size business the researchers hired Research America, a professional data research company, to collect data from hiring managers from mid to large size businesses having over

1000 employees. The final sample consisted of 120 samples from the NJ Biz book of lists and 71 samples from Research America. The number of samples collected from Research America was limited by a budget. Table 1 lists the number of employees, frequency, and percent of the businesses in the study sample. The respondents from the businesses with under 1,000 employees were contacted through the NJ Biz list. The respondents with businesses have 1,000 or more employees were contacted by Research America. Seventy percent of the businesses in the study had less than 50 employees (47%) or 4,000 or more employees (23%).

Table 1: Size of Businesses Surveyed

Number of Employees	Frequency	Percent
0-49	90	47%
50-99	13	7%
100-499	14	7%
500-999	3	2%
1000-1999	16	8%
2000-2999	6	3%
3000-3999	5	3%
4000 or more	44	23%
Total	191	

Table 1 lists the number of employees, frequency, and percent of the businesses in the study sample. The respondents from the businesses with under 1,000 employees were contacted through the NJ Biz Book of lists. The respondents with businesses having 1,000 or more employees were contacted by Research America.

RESULTS AND DISCUSSION

Research Question 1: According to Businesses in New Jersey What Knowledge, Skills, and Competencies Are Considered Most Valuable for Successful Performance in the Workplace?

To answer research question number one the researchers ranked the top three skills rated by the employers as very important or important. Table 2 lists the skills in the first column rated as very important or important sorted in descending order. The percentage of employers reporting the skill as important or very important is listed in the second column. The sample size for each skill is listed in the parenthesis next to the percentage rating the skill as important or very important. The top three skills that were identified as important or very important for the total sample of 191 employers were

Written communication skills (94%) and Adapting to change and being flexible (94%) Enthusiasm (92%)

Team work skills, thinking creatively to solve problems, interpersonal skills, and work ethic (91%)

The skills in fourth place were knowledge of profession, thinking critically/analytically, respecting and valuing diversity, and locating, organizing and evaluating relevant information. Hence, half of the skills surveyed were rated as important or very important by 90% of the employers surveyed. Seven other skills – ethical understanding (89%), attitude/ professionalism (89%), managing time (89%) speaking/oral communication skills (89%), working independently (88%), quantitative reasoning skills (87%), and leadership/ motivation skills (86%) were rated as important or very important by 86-89% of the employers surveyed. The majority of the skills surveyed were rated as very important or important by over 85% of the employers surveyed. Knowledge of global issues/international policies and sales presentation experience were rated lower than the other skills with 74% and 72% of the employers considering them to be important or very important.

Table 2: Percent of New Jersey Businesses Reporting a Skill as Important or Very Important

Skill	Percent of Businesses Reporting Skill as Very Important or Important (Total Number of Responses)
Written Communication Skills	94% (187)
Adapting to Change and Being Flexible	94% (184)
Enthusiasm	92% (190)
Teamwork Skills	91% (188)
Thinking Creatively to Solve Problems	91% (188)
Interpersonal Skills	91% (187)
Work Ethic	91% (187)
Knowledge of Profession	90% (184)
Thinking Critically/Analytically	90% (169)
Respecting and Valuing Diversity Issues	90% (184)
Locating, Organizing, Evaluating Relevant Information	90% (185)
Ethical Understanding	89% (185)
Attitude/Professionalism	89% (189)
Managing Time	89% (188)
Speaking/Oral Communication Skills	89% (183)
Working Independently	88% (189)
Quantitative Reasoning Skills	87% (187)
Leadership/Motivation Skills	86% (185)
Networking	83% (187)
Knowledge of Global Issues/International Policy	74% (187)
Sales Presentation Experience	72% (180)

Table 2 lists the skill in the first column. The percentage of employers reporting the skill as important or very important is listed in the second column. The sample size for the skill is in parentheses.

Research Question 2: is There a Difference in What Knowledge, Skills, and Competencies That Small and Mid to Large Size Businesses Consider to be Essential for Successful Performance in the Workplace?

The top 3 skills for large businesses were:

Attitude/Professionalism (100%)
Work Ethic, Adapting to change/Being Flexible, Respecting and Valuing Diversity (tied at 99%)
Ethical Understanding, Enthusiasm, Interpersonal Skills, Teamwork Skills (tied at 97%)

The top three skills identified for small businesses were

Written communication skills (92%)
Sales presentation experience and adapting to change and being flexible (91%)
Networking and Enthusiasm (90%)

Table 3: Comparison of Ranking of Skills Rated as Very Important or Important for Small and Mid to Large Size Businesses

Skill (Large Business)		Skill (Small Business)	
Attitude/Professionalism	100% (70)	Written Communication Skills	92% (119)
Work Ethic	99% (70)	Sales Presentation Experience	91% (115)
Adapting to Change and Being Flexible	99% (69)	Adapting to Change and Being Flexible	91% (117)
Respecting and Valuing Diversity Issues	99% (70)	Networking	90% (116)
Ethical Understanding	97% (70)	Enthusiasm	90% (115)
Enthusiasm	97% (69)	Knowledge of Profession	89% (114)
Interpersonal Skills	97% (70)	Quantitative Reasoning Skills	88% (119)
Teamwork Skills	97% (69)	Teamwork Skills	88% (119)
Locating, Organizing, Evaluating Relevant Information	96% (68)	Thinking Creatively to Solve Problems	88% (119)
Written Communication Skills	96% (69)	Thinking Critically/Analytically	87% (119)
Thinking Creatively to Solve Problems	96% (69)	Interpersonal Skills	87% (118)
Managing Time	94% (68)	Work Ethic	86% (117)
Thinking Critically/Analytically	94% (70)	Working Independently	86% (115)
Speaking/Oral Communication Skills	94% (71)	Leadership/Motivation Skills	86% (115)
Knowledge of Profession	91% (71)	Locating, Organizing, Evaluating Relevant Information	86% (115)
Working Independently	90% (69)	Managing Time	86% (120)
Leadership/Motivation Skills	87% (70)	Speaking/Oral Communication Skills	85% (117)
Quantitative Reasoning Skills	84% (68)	Ethical Understanding	85% (119)
Networking	71% (69)	Knowledge of Global Issues/International Policy	85% (118)
Knowledge of Global Issues/International Policy	54% (67)	Respecting and Valuing Diversity Issues	85% (117)
Sales Presentation Experience	38% (63)	Attitude/Professionalism	83% (115)

The first column lists the skills that employees from mid to large sized businesses rated as important or very important sorted in descending order. The second column lists the percentage of employers from large businesses rating the skill as important or very important. The sample size for the skill is in parentheses. The third column lists the skills that employees from small businesses rated as important or very important sorted in descending order. The forth column lists the percentage of employers from small businesses rating the skill as important or very important. The sample size for the skill is in parentheses.

The skills of mid to large size businesses and small businesses were compared to determine if there were statistically significant differences in the percentage of respondents who rated them as important or very important. Table 4 lists the 21 skills and the percentage of mid to large size businesses and small businesses that reported that the skill was very important or important for the workplace sorted in descending order on the percentage of respondents from mid to large size business column rating the skill as important or very important. The p-value is calculated by using the method for statistical inference for the difference of two sample proportions with different sample sizes. The p-value is reported in the third column of Table 4. The last column of table 4 tells whether the difference is significant. There were a significantly greater percentage of respondents ($p<0.05$) from mid to large size businesses rating the following skills as important or very important –attitude/professionalism; work ethic; adapting to change/flexibility; respecting and valuing diversity; ethical understanding; enthusiasm; interpersonal skills; locating, organizing, and evaluating relevant information; and teamwork. There were a greater percentage of respondents from small businesses rating networking, knowledge of global issues/international policy, and sales experience as important or very important than respondents from mid to large size businesses.

Table 4: Skills Rated As Very Important or Important For the Workplace by Mid to Large Sized Businesses and Small Businesses

Skill	Percent Mid to Large Businesses (Total Number of Responses)	Percent Small Businesses (Total Number of Response)	P-Value	Is Percent Difference Significant?
Attitude/Professionalism	100% (70)	83% (115)	0.000	Yes***
Work Ethic	99% (70)	86% (117)	0.005	Yes***
Adapting to Change and Being Flexible	99% (69)	91% (119)	0.033	Yes**
Respecting and Valuing Diversity Issues	99% (70)	85% (119)	0.003	Yes***
Ethical Understanding	97% (70)	85% (115)	0.008	Yes***
Enthusiasm	97% (69)	90% (117)	0.059	Almost
Interpersonal Skills	97% (70)	87% (118)	0.023	Yes**
Teamwork Skills	97% (69)	87% (120)	0.036	Yes**
Locating, Organizing, Evaluating Relevant Information	96% (68)	86% (117)	0.030	Yes**
Written Communication Skills	96% (69)	92% (119)	0.372	No
Thinking Creatively to Solve Problems	96% (69)	88% (119)	0.087	No
Managing Time	94% (68)	86% (117)	0.078	No
Thinking Critically/Analytically	94% (70)	87% (119)	0.136	No
Speaking/Oral Communication Skills	94% (71)	85% (115)	0.074	No
Knowledge of Profession	91% (71)	89% (120)	0.686	No
Working Independently	90% (69)	86% (114)	0.415	No
Leadership/Motivation Skills	87% (70)	86% (115)	0.839	No
Quantitative Reasoning Skills	84% (68)	88% (119)	0.394	No
Networking	71% (69)	90% (116)	0.000	Yes***
Knowledge of Global Issues/International Policy	54% (67)	85% (118)	0.000	Yes***
Sales Presentation Experience	38% (63)	91% (115)	0.000	Yes***

*Table 4 lists the 21 skills and the percentage of mid to large size businesses and small businesses that reported that the skill was very important or important for the workplace sorted in descending order on the percent mid to large size business column. The p-value is calculated by using the method for statistical inference for the difference of two sample proportions with different sample sizes. The p-value is reported in the third column of Table 4. The last column of table 4 tells whether the difference is significant. ** represents significance at the0.05 level. *** represents significance at the 0.01 level.*

Analysis of Skills

This study demonstrates the value that businesses place on soft skills. The differences in the skills that small and large businesses value could be attributed to the differences in the skill sets required for an entrepreneur and the structured nature of a large business. Jobs in large businesses have defined job responsibilities (Ingram, 2016). Employees working at large businesses work in teams which requires them to have interpersonal skills and respect diversity. Large companies are more willing to take a risk (Value Walk, 2013); whereas smaller companies often are resistant to change may explain why mid to large size businesses place a high value on adapting to change and being flexible. Newlands (2014) identifies sales ability as the most important skills an entrepreneur must have. Selling is critical to keep customers coming back to the business. Entrepreneurs need to be effective communicators (Newlands, 2014) and be adept at public speaking (Root, 2016 a.). They need to be able to create sales pitches that will sell their product in order to stay in business (Root 2016 a.). Entrepreneurs need to be networking with the public to sustain their business. Hence it makes sense that small business owners would value networking as a skill. The Internet has given small businesses the ability to reach an international customers for a very low cost (Root, 2016 b.). With the Internet revolution small businesses are now able to tap into international market whereas in the past their marketplace was local. Having employees that understand global issues would be beneficial for small businesses as this may be a new market for them whereas large businesses are already established internationally.

Limitations

There are several limitations of the study. The first is the survey itself. The skills may have been worded in a way for different interpretations. For example, professionalism could be interpreted as the way in

which an employee dresses, speaks, or their appearance (Robles, 2012). Others may interpret professionalism as being on time or behaving in a businesslike manner. The researchers believe that the respondents interpreted the word networking to mean building business relationships with others, however, a respondent could interpret networking to mean computer networking. Some of the skills overlap such as managing time being interpreted as being on time which could be considered professionalism or the way in which one speaks being considered oral communication skills, interpersonal skills, or professionalism.
Secondly, the survey is a convenience survey. The distribution of the businesses was also constrained by the businesses in New Jersey. For example, there were more government agencies and educational institutions represented in the large businesses category. The representation coming from the different industries may have influenced survey responses regarding skills and competencies needed in the workplace. The data was collected from two different sources- a list from NJ Biz and Research America. The respondents from Research America were screened by Research America to be respondents that had input for hiring decisions. The data collected by Research America may have been collected from respondents more knowledgeable about the skills needed for the workplace.

CONCLUDING COMMENTS

This study demonstrates the importance of soft skills as skills that employers value for entry level jobs for college graduates. Soft skills are defined as "desirable qualities for certain forms of employment that do not depend on acquired knowledge: they include common sense, the ability to deal with people, and a positive flexible attitude" (http://www.dictionary.com/browse/soft-skills?s=t). The value in soft skills is that they are necessary for success in any profession. Soft skills are critical for developing skills such as leadership, negotiation, mediation, mentoring and managing others (Robels, 2012). There is concern that both high school (Gewertz, 2007, National Union of Students, 2011) and college graduates do not possess the soft skills needed to succeed in the workplace. A report by the U.S. Department of Labor states that colleges and universities are not teaching business graduates the interpersonal skills they need for the workplace (Mangan, 2007). A study of 400 corporate managers by Bronson (2007) revealed that 70% of high school students lacked work ethic and professionalism skills need to succeed in the workplace. These findings along with this study demonstrate a need for colleges and universities to be teaching soft skills in the curriculum. In order to effectively teach soft skills, colleges and universities need to identify the soft skills that they want to teach and the courses where they want to teach these skills. Once these skills are identified an outcomes based assessment instrument can be developed (Steadman & Guzik, 2016).

Colleges and universities need to focus their writing requirements on business writing as opposed to literary criticism and themes based on literature. Students need to learn to write succinct papers as opposed to 10-20 page papers. It is recommended that business students be taught interviewing skills, professionalism, and business etiquette in a separate course. Providing experiential learning experiences such as business etiquette dinner, video- taping mock interviews, or projects such as interviewing a manager would be beneficial in helping students practice their soft skills. Having speakers come to classes to discuss the importance of professionalism and soft skills would let students know the importance of these skills. Research suggests that practicing soft skills reduces the time to learn them (Wilhelm, 2002). Teachers can help students practice soft skills in classes by role playing and facilitating student interaction in class with group activities.

APPENDIX

This is a Copy of the Survey Used to Collect the Data

Q5-Q26. Place a check mark in the column that best represents your answer regarding the importance of the knowledge, skill or competency in your organization for an entry level job requiring a bachelor's degree.

(RANDOMIZED)

	Very Important	Important	Limited Importance	Not Important	Not Applicable
Q5. Thinking Critically/Analytically					
Q6. Speaking/Oral Communication					
Q7. Written Communication					
Q8. Respecting and Valuing Diversity/Multicultural Issues					
Q9. Ethical Understanding					
Q10. Locating, Organizing, Evaluating Relevant Information					
Q11. Quantitative Reasoning: Ability to use mathematics or statistics					
Q12. Teamwork Skills					
Q13. Managing Time					
Q14. Thinking Creatively to Solve Problems					
Q15. Working Independently					
Q16. Interpersonal Skills					
Q17. Adapting to Change and Being Flexible					
Q18. Leadership/Motivation Skills					
Q19. Knowledge of Global Issues/International Perspectives					
Q20. Enthusiasm					
Q21. Work Ethic					
Q22. Attitude / Professionalism					
Q23. Networking					
Q24. Sales Presentation Experience					
Q25. Knowledge of the field/profession					

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IDENTIFICATION AND ANALYSIS OF STUDENT´S TALENTS WITHIN THE FACULTY OF PUBLIC ACCOUNTING AT BENEMERITA UNIVERSIDAD AUTÓNOMA DE PUEBLA

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ABSTRACT

This research aims to identify and analyze student´s talents within the School of Accounting at the Autonomous University of Puebla (BUAP), specifically students pursuing innovation and entrepreneurial talents. This type of study is exploratory, descriptive and explanatory, the design research is not experimental. This research is cross-sectional data was collected, 50 talent tests consisting of 180 items to a nonrandom sample of the intentional type were applied to recognize talents. The results and an impact analysis of the subject innovation entrepreneurial talent strategy as an instrument to denote creativity and innovation in the Autonomous University of Puebla, is also presented. Finally, to develop the competence to learn to undertake is a challenge for teachers, so that entrepreneurship becomes a pillar in modern education.

JEL: L26, M13, M53

KEYWORDS: Strategy, Innovation, Talents, Prospective and Analysis

INTRODUCTION

As part of the restructuring and innovation of the educational processes, we found an indispensable task, the identification and potential of talents within our students. Thus this research aims to identify and analyze the talents of these students from the School of Accounting (FCP) at the Autonomous University of Puebla (BUAP) which present the subject of Innovation and Talent Entrepreneur (ITE). Initially they present Mexico´s position on subjects such as competitiveness and worldwide innovation. In the 2015-2016 edition of the Global Competitiveness Index (GCI) of the World Economic Forum (WEF), Mexico moved up four positions 61st to 57th place. This was mainly due to improvements within the efficiency of financial markets, business sophistication and the boost within innovation. The labor market remains inflexible, public and private institutions are weakened and deteriorated, reflecting the perception of high levels of corruption and the obstacle that this represents for conducting business. This index analyzes the 140 countries that comprise 98.3% of global gross domestic product and policies that have implemented these governments to enhance the competitive development of their economies. This year, the release of the report comes at a crucial time for the global economy. On one hand there are the high rates of unemployment, low productivity growth and economic growth retracted. On the other hand the so - called fourth Industrial Revolution and the new forms of consumption that could lead to a wave of innovation and growth (Mexican Institute of Competitiveness, 2016).

The aforementioned report highlights that the regions of Latin America and the Caribbean should develop greater resilience against external economic shocks, develop infrastructure, skills, and innovations (areas in which recorded relatively negative results), which are essential elements that must be strengthened. Chile (ranked 35) remains the most competitive country in the region. Mexico (57) and Colombia (61) have moved up four and five positions, respectively (WEF, 2015- 2016). Among the most striking findings of

the WEF (2015-2016) are: a) the need to promote more long - term structural reforms to boost productivity and unleash the entrepreneurial talent affects the ability of the world economy to raise living standards, solve the persistence of high unemployment and generate adequate resilience to future economic downturns furthermore b) a close link exists between competitiveness and the ability of an economy to generate, attract, harness and support talent. The countries at the top of the index obtained good results in this regard, but in many countries there are very few who have access to education and high - quality training, and labor markets have insufficient flexibility.

As a result of the Global Competitiveness Report by the WEF (2015-2016), Mexico was in 57th place in the overall ranking and positioning in higher education and training, public institutions and capacity for innovation is 87,115 and 66 respectively, so it is urgent to implement actions that will achieve greater competitiveness at all levels, so that education will be an engine to increase the efficiency of employees and promote the development of new ideas, so that in the future they become creative products and services that will compete economically within national and international levels. It is pertinent to note that this research is organized as follows: in the section of the literature review talent conceptualized, a model that addresses the components of talent that refer to the current investigation and its relationship with education. Finally, an analysis of the identified talents in students pursuing innovation entrepreneurial talent is exposed, results and conclusions are presented.

LITERATURE REVIEW

Conceptualisation of Talent

The word talent comes from the Latin word "talentum" which is an ancient Greek coin. In the figurative and familiar sense it means, natural ability to do something, understanding or intelligence. Today, there are many synonyms for it, such as excellence, exceptional, gifted, fast, top, bright, gifted, gifted learning, better equipped, and superiorly equipped (Lorenzo, 2006). Moreover, Sandra Berger (1997) notes that many authors use the general overall talent denomination or intellectual ability to refer to individuals who have high scores on intelligence tests or for information that provide teachers and parents, considering the high level vocabulary, memory, knowledge of words and abstract reasoning. The designation of specific talent or specific academic aptitude refers to those who excel in performance or have high performance in aptitude tests in a specific area such as mathematics and art, just to name two.

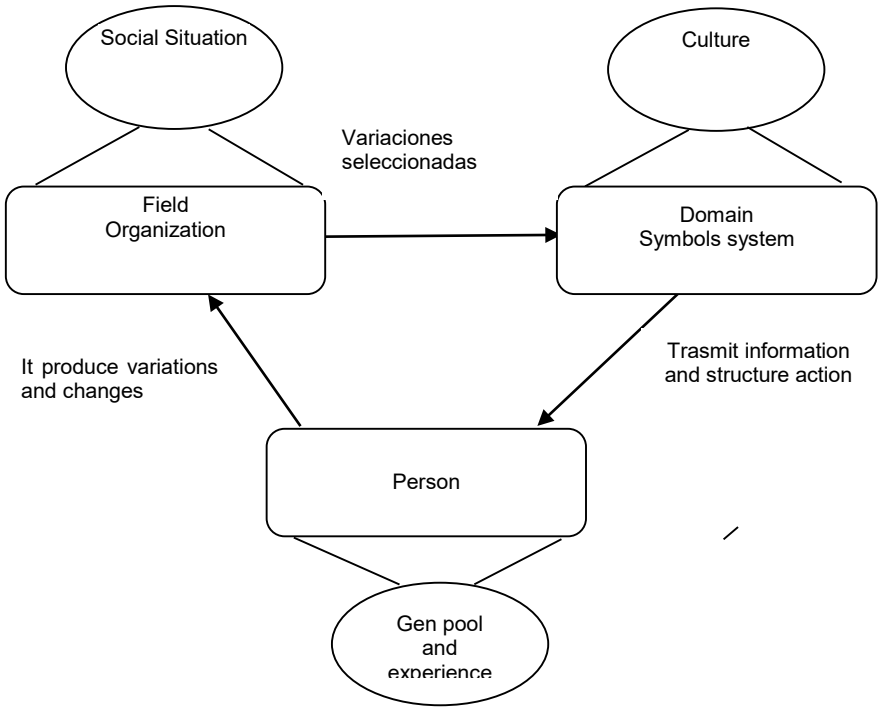
Also, an example of specific talent is talent or leadership ability which is defined as the ability to direct individuals or groups to a common decision or action. These subjects use a set of skills, negotiate within difficult situations, high levels of self - confidence, responsibility, cooperation, have a tendency to dominate, and have the ability to adapt to new situations (Sisk, 1993). Lorenzo (2006) states that there are various models that incorporate multiple complex ingredients, which shows that there is little consensus in the field, but in what the various models do agree is in the presence of a cognitive component called, general skills. Also included are non - cognitive components, but here there is no unity of purpose as they are different denominations. Due to the above, after reviewing the literature on the different models that seek to address the components defining talent, agreed to address this research from proposed by Cslkzentmlhalyi model, which considers the interaction of three components which are: the domain, the person, and the field.

Cslkzentmlhalyi Model

This theory suggests that creativity can´t be studied only by the subjects, without analyzing their work in the social context in which their actions occur (Cslkzentmlhalyi, 1984). Therefore, the author believes that creativity is the result of the interaction of three major forces: the domain, the person, and the field.

In Lorenzo's words (2006), the arrows point to the domain person, to the field and then returns back to the domain to describe an upward spiral, from the epistemological point of view, because every new piece of information added to the domain will become an "in - put" for the new generations of people.

Figure 1: Cslkzentmlhalyi Model



In the figure above, the author shows the interrelation of three systems which contribute to the idea, action or creative object. The subject takes the information that offers culture and transforms it. *If the change is accepted by society, it will be included in the domain and will be passed* on *to new generations. The actions of the three systems are important for creativity. Source: Cslkzentmlhalyi, 1988.*

The creativity theory of Cslkzentmlhalyi (1984) points to the stable cultural domain which preserves and transmits new ideas or ways that have been selected for generations by people who form the field. The term "domain" refers to a discipline or area of knowledge and culture in which innovation is possible. The Cslkzentmlhaly model (1986) is a pattern of cultural opportunities for the action that requires a set of sensory-motor and cognitive skills. In short, it is a symbolic system for example music, mathematics, and athletics. The domain is formed by the system symbol of culture, language and specific notation of that area. A person who does not have access to the domain information will not be able to make creative contributions. According to the domain structure, it may be easier or more difficult for a person to innovate, because in it there are two basic issues in this regard. First, the various ways in which information can be recounted and transmitted to other generations, and the second applies to the way the structuring of information of a domain can affect creativity.

In other words, it deals with how creativity is passed, which has been built up in the domain or the cumulative knowledge available to most people to facilitate future creativity. The mode of transmission of information should motivate people to involve themselves in a particular domain, from the development of intrinsic motivation based on the inherent attractiveness to the way the information is presented. If this is boring, the domain will not be interesting and will not have creative contributions. The person is who produces changes in the domain for which the change must be considered creative. The subject is the one that produces the variation in the information. The source of this variation may be in the inherited or acquired cognitive flexibility, in a tenacious motivation or a rare event in the life of the individual. On

the field, it is said that talented people are immune to social pressures, that positions or social roles are not important in your case. However, the change in expectations makes them different states of progress within a field can cause some talented people not to be maintained as such and others flourish within that condition (Cslkzentmlhalyi, 1986). So then this theory is a reference to sensitize teachers and facilitators assume responsibility to develop the talents of students.

Entrepreneurial Talent in FCP BUAP

Many texts talk about talent management so some authors comment on the talent war and the rise of corporate headhunter (Crainer and Des, 2000). Perez Gonzalez and Diaz (2005) argue that it is possible to recognize that the conceptualization of talent or intellectual exceptionality in the field of education and refers to two concepts: First, the concept of talent supported by cognitive components models and those based on performance; where the "talent" translates into "academic talent," understood as academic achievement or aptitudes of a group of students regarding their academic peers to properly intellectual activities (García-Cepero et al., 2012). The other meaning is based on sociocultural based models and capabilities. This refers to the idea of the "multiplicity of areas of intellectual exceptionality", in which an individual may be skillful and competent, proposing the integration of cognitive abilities in these other domains of performance, such as: skills for action in the social space (Lopez 2007), emotional inter- and intrapersonal interaction (Fernandez and Extremera, 2005; Gardner, 2001; 2005), skills bodily-kinesthetic, musical, spatial and naturalistic (Gardner, 2001; 2005; Hernandez-Torrano, Ferrandiz, Ferrando, Prieto and Fernandez, 2014). Following this order of ideas, the FCP BUAP throughout the course of ITE aims to develop students proactive and self-esteem attitudes to overcome the obstacles that are presented, through the possibility of generating employment through the implementation of innovative and productive projects" (FCP BUAP, 2013). The contribution of the subject program contributes to the graduation profile in the following way:

Table 1: Graduation Profile

Unidad	Conocimientos	Habilidades	Actitudes Y Valores
1. Developing entrepreneurial talents	Talent, innovation, entrepreneurship	Knowing one's talents	Moderation , optimism, initiative
2. Innovation and teamwork	Team building, teamwork, projects to undertake	Work tolerance, operate under stress and pressure	Asertividad, innovación, productividad
3. Undertaking an innovative project	Undertake innovative project , business project	Ability to turn innovative ideas into a project	Entrepreneurship, human responsibility, at work, ecological.

It can be seen in Table 1, the program of the subject of ITE, seeks to develop talents and entrepreneurial attitudes and permeate knowledge in professional practice. Source: FCP BUAP, 2013.

METHODOLOGY

To conduct this research information was collected mainly from books, scientific papers and journals. The type of study is exploratory, descriptive and explanatory, design research is not experimental. This research is cross-sectional and to perform data collection, 50 tests for talent identification consisting of 180 items prepared by the Electoral Institute of the State of Puebla, to a nonrandom sample of intentional type were applied and listed are 50 students enrolled in a degree in public accounting of the BUAP who studied the subject of ITE. The overall group average is 9.5. The sample was collected on July 5, 2015 during the summer course which was held from May 18 to July 10, 2015, in the School of Accounting of the Autonomous University of Puebla (BUAP). It is noteworthy that the sample represents 50% of the students enrolled in the field of ITE during that period. Shown below are the applicable variables of the present investigation.

Table 2: Operational Definition of the Research Variables

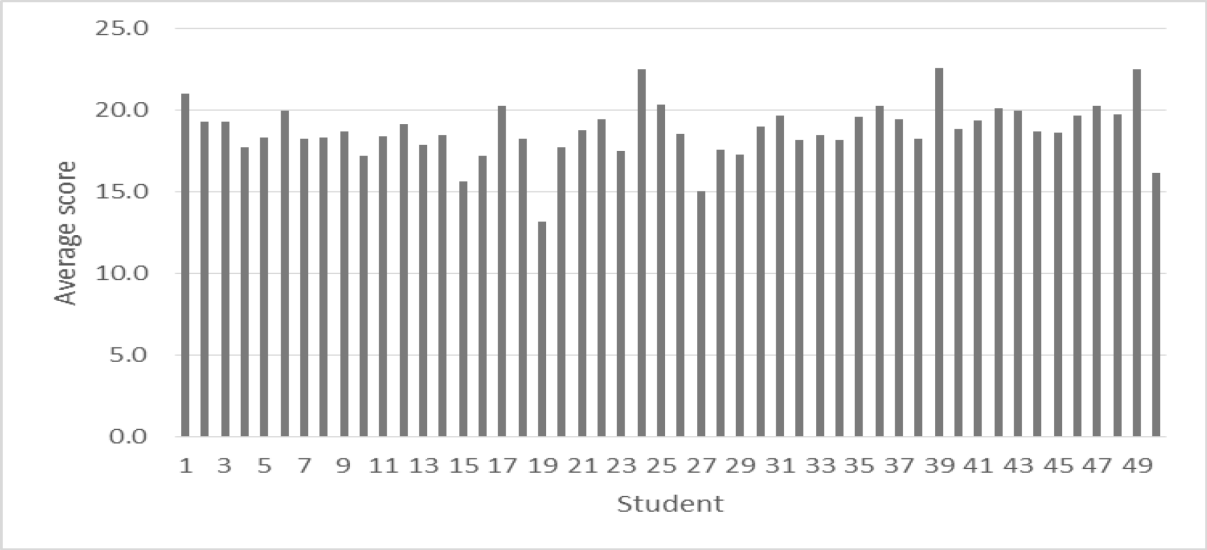
Variables	Definition	Item	Measuring unit
Dependent	Identification of talents within students of the Faculty of Public Accounting BUAP	Predominant talents in students.	Instrument designed based on 180 items
Independent	Low rates creativity and innovation in students from the School of Accounting BUAP	Analysis and identification of talents.	

The talent certainly can be approached from different perspectives and education is becoming increasingly more important how talent is understood and conceptualized , it materializes and power in different areas of knowledge, and we believe it is important to identify talent as a crosscutting issue in vocational training student of Accounting of the Autonomous University of Puebla and foresight that the subject of innovation entrepreneurial talent can take in the face of social , academic and professional innovation considering the talents identified in students and the work done by the academy to support that talent. Source: produced by myself

RESULTS AND DISCUSSIONS

According to Sternberg (1997), to be successful in one area of life it is not necessary to have a high IQ, after a certain threshold (still no agreement about what it is and probably diverges from one job to another) other issues begin to have importance. Two of them are having informal knowledge and using it creatively, thus, the results of the identification of talent in students are presented below.

Figure 2: Scoring by Student

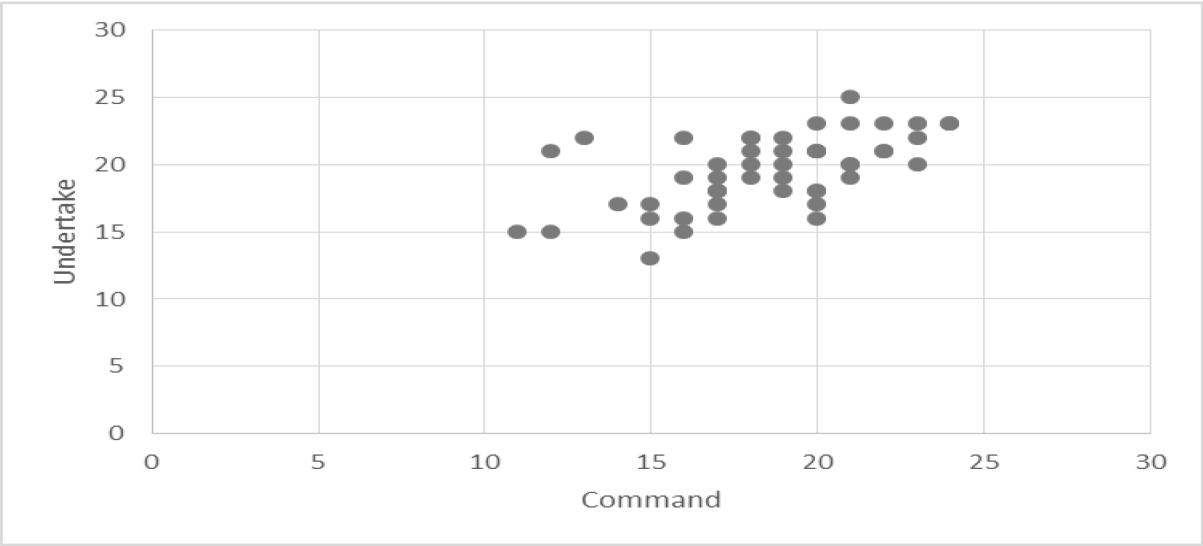


The results show weak development of the talents, considering that 21 is a score developed. Source: produced by myself.

Figure 3: Results Identified by Talent

In the above table it can be seen that only the talents of equity, identify and sports are within the average to be considered and developed talents, however, they represent 8.1% of the talents the test seeks to identify .Source: produced by myself.

Figure 4: Talent Command vs Undertake

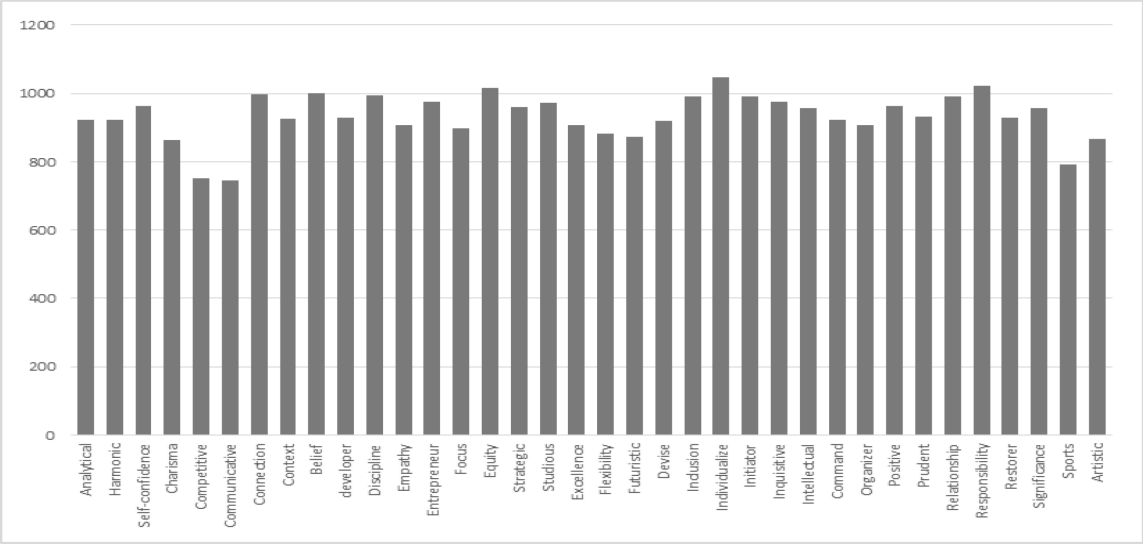


In Figure 4 shows the positive relationship between the command and undertake, that is, the development of control positively affects the entrepreneur is appreciated. Source: produced by myself.

The above results suggest that there is a weak development of the talents so on average not significantly superior skills are identified in relation to their peers. So then most of the group is in the phase " develop" the talents , which requires more work by the students , most working in academia, as well as the same educational institution. The overall group average is 9.5, that is an outstanding average, however, the results show that the talents " studious and disciplined " are developed, this result is due to the motivation of the group during the course, so motivation should be an indispensable feature in the class to interest group and get involved in the subject, however it can also be inferred that an important average does not imply that a group of students have developed entrepreneurial talent.

Based on the model Cslkzentmlhalyi, which states that a student may or may not generate creative ideas, depending on how the information is transmitted in a way that will motivate them to get involved in the domain of the subject , so a person without access to domain information will not be able to make creative contributions and then a student of the Degree in Accounting enrolled in the Autonomous University of Puebla, could graduate with an outstanding average, but in turn would not be able to innovate in their work area while having the knowledge and mastering the subject. This suggests that the work of teachers is an even more important role, it goes beyond transmitting technical information, but also motivating students to discover, create, and reinvent within their workspace. It stresses that a subject that seeks to develop innovative talents within the curriculum map is not sufficient, it is necessary for the institution to design and implement a strategy of holistic court that allow the student to have a comprehensive education which promotes the development of entrepreneurial, social attitudes, and research.

Figure 5: Scores Total Group for Each Talent



The scores are mostly of a personal nature. Source: produced by myself.

Talents with the highest score were "Individualize" and "responsibility" to reflect circumstances of the cultural situation of the students, who usually represent the best averages in the area, due to the selection made by the institution of students at entry. It is noteworthy, that "individualizing" has a high average and a slightly higher average for example it is deeply rooted the way students are enclosed in their own ideas, and the jobs that can provide synergy in a team are definitely difficult to reap the benefits of teamwork. The detected features can lead the way to building a model that can be applied in FCP to optimize the use of the subject by students. Talents with lesser scores were "Communicative" and "Competitive", which should work hard on the appropriation of the necessary skills to be an entrepreneur.

The results allow us to infer an outstanding average does not mean that the student has developed innovative features, we need to work on a comprehensive education in furtherance of educational content and promotes the development of talents. Similarly "Positive" and "Prudent" is a necessary step to successfully withstand failures that may occur, without fear that can depress talent; because the process of entrepreneurship has frustrations they need to overcome. This research becomes important given that although it has studied the talent and how to promote it , the development of them can respond to different factors, for example from one place to another, from one context to another, even from one institution to another. From the above statement it appears that this research represents only the first approach to the study of talent in the School of Accounting BUAP so this opens a new line of research to suggest actions that strengthen educational programs, mainly in the field ITE, which should generate a positive effect on the development of the talents.

CONCLUSIONS

La innovación se ha convertido en un aspecto esencial al momento de subsistencia de las organizaciones y las instituciones educativas no son la excepción, la innovación debe ser un motor para el crecimiento y desarrollo de las mismas, de ahí la importancia de iniciar un plan de acción para identificar los talentos en las instituciones educativas y buscar potenciar los mismos. Innovation has become an essential aspect when subsistence organizations and educational institutions are not the exception, innovation should be an engine for growth and development of them, hence the importance of initiating an action plan to identify talents in the educational institutions and seek to enhance them. Recognize the talent of the students and make the respective analysis, allows you to implement better tools in the process of teaching and learning of the students within the faculty, in order to truly permeate the student's talents in the four substantive areas of

accounting, it is relevant to entrepreneurship as a natural process of the formation of public accounting student and to integrate it as an ongoing process, that is also considered in the University Model Minerva of the institution itself (BUAP, 2009). Because of the above it should sensitize teachers who taught the subject so they can teach the art based on the talents of students.

Overall the results show a weak development of the talents to be an entrepreneur, so it is also necessary to recognize and analyze the talents of teachers who teach courses ITE and other materials in order to have identified the talents of the teachers. In fact teachers are the other part of the teaching-learning process, so that connection should be done to optimize the results. The performance of teachers of the School of Accounting BUAP play a crucial role in the motivation of student and mastery of the subject, that is to say, not only in the matter of ITE, but generally in the curricular map which not only allows the achievement of graduate profile " the graduate is competent and able to design, evaluate and monitor processes to support decision making in any organization through teamwork that generates an entrepreneurial spirit, always acting with sense ethical, critical, creative, esthetic, multicultural and humanist in a process of continuous improvement" (Admission BUAP, 2016), but students identify their talents and at the same time motivate and implement teaching strategies that help empower them.

The way you can achieve the objectives of the matter ITE, has to do with the processes and products of students that can have an impact on society , after all it is part of the graduate profile of the students who consider that the graduates will have "... a professional practice with polyvalent skills with a creative reflective thinking , critical , scientific and allow them to adapt to changing working conditions and life, with entrepreneurial , innovative and enterprising spirit ... " (BUAP , 2009) and much remains to be done. Finally, in the model considered for this work it suggests that creativity is linked to the social context in which their actions occur (Cslkzentmlhalyi, 1984); it is raised in the sociocultural situation and the student, which the university model is fully compatible, so structured actions are the essence in order to develop the competence of learning to undertake. Structured actions based on the recognition of the talents in the teaching-learning process and consequent development through the issues considered basic in accounting

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SOLVING MULTIPLE RESPONSE OPTIMIZATION PROBLEMS BY USING GENERAL REGRESSION NEURAL NETWORK AND DESIRABILITY FUNCTION

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ABSTRACT

This study proposes a new approach to multiple response optimization by using neural networks and a desirability function which transforms multiple response values into a single target value. The general regression neural network (GRNN) rather than the traditional response surface method is employed. Thus, the relationship between multiple inputs and outputs is directly mapped by the data of experimental design. Then, the desirability function model is used to allow GRNN to optimize multiple response problems.

KEYWORDS: Multiple Response Optimization, General Regression Neural Network, Desirability Function

INTRODUCTION

Background

The early research on the response surface methodology (RSM) mostly explores the optimization of a single response. But today's complex manufacturing processes and customers' emphasis on multiple quality characteristics in a single product demand industry to simultaneously optimize multiple responses instead of optimizing a single response at a time. For example, in chemical engineering processes, engineers regard process yields, viscosity of products and molecular weight of product as important output characteristics (responses). There are three response values to be optimized, so the goal is to simultaneously optimize the control factors (i.e. chemical reaction time and reaction temperature) that influence the three response values. Now, there are two methods for solving multiple response problems in practice. One is the experimental method based on Taguchi quality engineering which relies on experimental verification and engineers' human judgment which can increase the uncertainty in decision making. The other integrated method is using the desirability function capable of reducing the dimensionality of multiple responses and multiple variables, and the response function that combines numerical optimization. This study aims to employ the GRNN method which has not been used in previous studies and the desirability function and then make comparisons thereof.

Objectives

Based on the above research motivations, the research objectives are:

To improve the situation facing multiple quality characteristics problems, one has to assume a function format for regression analysis, whereas systems are complex and highly nonlinear in many practical situations. To propose a more effective optimization method without a cumbersome statistics process and to analyze and compare it with the BP method.

LITERATURE REVIEW

Desirability Function

The desirability function method, first proposed by Harrington (1965), is an effective technique in experimental analysis of simultaneous multiple-response optimization. It transforms a multiple response problem into a single response problem by means of mathematical transformations. Individual desirability functions are determined according to their values, then the fitness models $\hat{Y}_i$ ($i = 1,2,...,n$) of the individual response values are transformed into individual desirability d_i, where n is the number of the predicted response value $\hat{Y}_i$. The individual desirability d_i can be formulated as

$$d_i = \exp\left(-\left| \frac{2\hat{Y}_i - (USL_i + LSL_i)}{USL_i - LSL_i} \right|^{\alpha} \right) \tag{1}$$

where USL_i and LSL_i are the upper and lower bounds of response specification. α is a positive parameter for adjusting the slope of individual desirability curves. $0 \le d_i \le 1$. The value of d_i increases as $\hat{Y}_i$ moves closer to the optimal value, i.e., the value of d_i becomes 1 as the predicted response value $\hat{Y}_i$ reaches the target value. Conversely, as $\hat{Y}_i$ fails to stay in the acceptable range, the value of d_i turns to 0. Finally the overall desirability, *D*, is given by the combination of individual desirabilities d_i using geometric means. *D* is maximized (Castillo et al., 1996; Deng and Yeh, 2011) to obtain the combination of control factors. The value of *D* can be obtained by (2).

$$D = (d_1 d_2 ... d_n)^{1/n} \tag{2}$$

Optimization of Multiple Response Problems

This section provides the literature review for the optimization of multiple response problems. Neural network method Noorossana et al. (2009) documented that a number of approaches have been proposed to solve optimization of multiple-response problems in *An Artificial Neural Network Approach to Multiple-Response Optimization*. Table 1 summarizes the previous studies of neural networks application on multiple response problems.

Table 1: Summary of Neural Networks Application on Multiple Response Optimization

Author	Research focus
Tong and Hsieh (2000)	Used back propagation network (BPN) to solve multiple response optimization problems. This method is only applicable to quantitative control factors (input parameters).
Hsieh (2006)	Proposed the integrated method of BPN and desirability function. This method is only applicable to qualitative or quantified control factors.
Hsu et al. (2004)	Proposed a process of integrating BPN and desirability function to design multiple response parameters and applied the method to the optimized wideband optical properties of the optocoupler.
Hsu et al. (2003)	Integrated BPN, exponential desirability functions and genetic algorithms and applied the method to the optimized wideband optical properties of the optocoupler.
Su and Chiang (2002)	Integrated BPN, exponential desirability functions and genetic algorithms to optimize the ball grid array (BGA) wire bonding process.
Chang (2006)	Integrated BPN and desirability function to optimize dynamic multiple response parameter design.
Noorossana et al. (2009)	Integrated unconstrained desirability functions, penalty functions and genetic algorithms to optimize and found the most desirable solution for multiple-response optimization problems.

The neural network method requires no assumptions and shows high fault tolerance, strong filtering capabilities, and learning and inference capabilities (Deng and Yeh, 2011; Kalogirou, 2009). Conventionally, the regression of individual responses does not consider the interaction among the responses. This method addresses the defect by designing for the process optimization of systems with multiple inputs and outputs (Fan and Sekins, 2010). It is established that the neural network technique can improve the generalization capability of traditional statistics and is more readily applicable in practice compared to a cumbersome statistical approach (Prashant and Ganguli, 2011). Therefore, the study proposes to solve optimization problems with multiple parameters and multiple responses by use of the neural network technique (Chang, 2006; Fan and Sekins, 2010). In brief, this study proposes a more effective optimization method without a cumbersome statistics process and the proposed approach is proven to be more effective than a back propagation network approach in obtaining the optimal solution for multiple response problems.

Neural Networks

The biggest advantage of neural networks is that a model can be constructed and the relationship between inputs and outputs can be obtained given enough training patterns without knowledge of the system's mathematical model (Fan and Sekins, 2010). The output of the neural networks is incorrect before it is trained. Each training allows the neural network to adjust its weights. The adjusted weights move the outputs to be more correct. As the training reaches the requirement, the final adjusted weights are obtained, which are stored within the inter-neuron connection. As human memory and intellect are stored in the connection of nerve cells, the synapses, so do the neural networks store the memory of learning experience in the weights of inter-neuron connections (Souliotis et al., 2009). 3. Brief Introduction to General Regression Neural Network GRNN is developed from probability neural network (PNN). It is a kind of supervised learning network, compose of normalized radial basis function units, and a traditional statistical technique based on kernel regression (Lee and He, 2012). For nonlinear excitation functions, probability distribution functions are adopted, such as Gaussian distribution. The probabilistic neural network introduced by Specht (1988) was only applicable for classification but failed to solve function approximation of continuous variables. So the GRNN learning algorithm was subsequently proposed by him in 1991 (Heinen and Engel, 2010). GRNN can simulate a dynamic model used for prediction or control to solve regression problems irrespective of their linearity. As a universal approximator for smooth functions, it should solve any function approximation problem with the input and output vectors of training data (Guven et al., 2010) given enough data. Notably, the more training data, the closer the estimated error approximates 0. The method is qualified even with sparse training data.
Seeing that the above-mentioned characteristics and strengths of GRNN are fit for this study, GRNN is applied in place of BPN.

RESEARCH METHODS AND PROCEDURES

This section outlines the research methods and procedures. The study combines the methods of GRNN and the desirability function and takes experimental data as samples. Proper parameter combinations are obtained through the network learning process to achieve optimization of multiple response values. The method is composed of four steps with respect to the data obtained through experimental design. Step 1) Obtain training data from the experimental data and the training data are the input parameters and their corresponding responses. Step 2) Design and train a proper GRNN to obtain the function approximation model for input control factors and output response values. Step 3) Apply the desirability function to transform multiple responses into a single one. The modified fitness function then obtained is set as the target function. Step 4) Optimize the target function to obtain the optimal parameter value.

Grnn Operating Procedure

GRNN is a standard regression technique in estimating continuous variables which computes the regression of dependent variable *Y* and independent variable *X*. *Y* usually denotes the system output and *X* the system input. The GRNN method is simply described as a probability density function without having to assume a specific function format. The smoothing parameter is the only parameter to be determined using GRNN. To this end, the holdout method proposed by Specht (1991) is most commonly used, whose steps are as follows (Guven et al., 2010). Step 1) Select a specific σ value. Step 2) Remove one training observation at a time and construct a network based on the remaining observations in the sample. The network is then used to estimate the $\hat{y}$ by estimating the removed observation. Step 3) Repeat Step 2 for n times (n is the number of training observations) and measure the mean square error (MSE) of every example value and estimated value. Then average the sum of the nth MSEs. Step 4) Use other σ and repeat Step 2 and Step 3. Step 5) Obtain the optimal σ, which is the one yielding the smallest MSE.

This study uses the leave-one-out cross validation that assumes there are n observations in the sample, each observation being used to be a test data once, and the remaining observations in the sample being applied to be the training data. The latter is used for building the model; the former is used to evaluate the accuracy for forecasting the model (i.e. generalizing capability). Hence this approach is better than the traditional method that divides the sample data into two sub-groups: training and test data. The leave-one-out cross-validation method needs to build a total of n models. This method has a distinct advantage in each round in nearly all samples which are used to train the model, and therefore closest to the distribution of the population, and thus the obtained generalization errors are more reliable. General literature divides data directly into training data and test data. This traditional method is widely adopted and persuasive, but sometimes it is more easily to ignore generalizing capability than cross-validation method, and is prone to generate over-fit problems, and cannot directly validate the accuracy of prediction values (Moore, 2001; Ng, 1997)

Desirability Function

This study employs the modified desirability function method introduced by Derringer and Suich in 1980 (Derringer and Suich, 1980). It allows decision makers to set the target value within a specification range. For this method, the transformation of $\hat{Y}_i$ into d_i can take on two forms, the one-sided and the two-sided. 1. Two-sided transformation If an output response has a specific target value, it is defined by nominal-the-better (NTB). Two-sided transformation takes place for an NTB response, whose desirability function is defined as

$$d_i(\hat{Y}_i) = \begin{cases} 0 & \hat{Y}_i < LSL_i \\ \left[\dfrac{\hat{Y}_i - LSL_i}{T_i - LSL_i}\right]^s & LSL_i \le \hat{Y}_i \le T_i \\ \left[\dfrac{\hat{Y}_i - USL_i}{T_i - USL_i}\right]^t & T_i \le \hat{Y}_i \le USL_i \\ 0 & \hat{Y}_i > USL_i \end{cases} \tag{3}$$

where LSL_i is the lower bound of response $\hat{Y}_i$, USL_i is the upper bound. T_i and $\hat{Y}_i$ are target values. s and t are positive constants, whose values are determined by experimenters on the level of importance if each response should be close to the target value. If $\hat{Y}_i$ is smaller than LSL_i or larger than USL_i, then

$d_i = 0$, indicating that $\hat{Y}_i$ is outside the accepted range. If $\hat{Y}_i$ equals T_i, then $d_i = 1$. 2. One-sided transformation If an output response is closer to the target value T_i as an individual response value is larger, it is defined by larger-the-better (LTB), whose desirability function is increasing and given by

$$d_i(\hat{Y}_i) = \begin{cases} 0 & \hat{Y}_i \le LSL_i \\ \left[\dfrac{\hat{Y}_i - LSL_i}{USL_i - LSL_i}\right]^r & LSL_i < \hat{Y}_i < USL_i \\ 1 & \hat{Y}_i \ge USL_i \end{cases} \tag{4}$$

where r is a positive constant. If $\hat{Y}_i$ is smaller than LSL_i, then $d_i = 0$, indicating that $\hat{Y}_i$ is outside the accepted range. If $\hat{Y}_i$ is larger than USL_i, then $d_i = 1$. If an output response is closer to the target value T_i as an individual response value is smaller, it is defined by smaller-the-better (STB), whose desirability function is decreasing and given by

$$d_i(\hat{Y}_i) = \begin{cases} 1 & \hat{Y}_i \le LSL_i \\ \left[\dfrac{\hat{Y}_i - USL_i}{LSL_i - USL_i}\right]^r & LSL_i < \hat{Y}_i < USL_i \\ 0 & \hat{Y}_i \ge USL_i \end{cases} \tag{5}$$

In this study in order to reflect the difference in the importance of various responses, the overall desirability D is calculated by

$$D = (d_1^{w_1} d_2^{w_2} \ldots d_n^{w_n})^{1/\Sigma w_i} \tag{6}$$

where w_i is the relative weights ($i = 1,2,\ldots,n$) in the n responses and can be obtained by experienced experimenter or the importance of target response value. Generally, the desirability function method is summed up in three steps.

Conduct the experiment and fit the response models for the *i* responses.
Define the individual desirability function of each response.
Maximize the overall desirability D corresponding to the control factors.

<u>Optimization Procedures</u>

Then, the steps for optimization combining the parts of GRNN and the desirability function are briefly stated as follows:

Step 1) Generate training data.
Step 2) Train the GRNN.
Step 3) Construct the desirability function.
Step 4) Obtain the optimal combinations of control factors.

CONCLUSION

This study presents a process parameter optimization model for multiple response problems by using the general regression neural network as the interpretive model for the relationship between input control factors and output responses. The desirability function which transforms multiple responses into a single target can be employed to maximize the target value *D* and to obtain the optimal parameter setting. The approach can facilitate design engineers in managing multiple response optimization problems. wwIn summary, GRNN can be applied to non-linear regression without the need to assume a specific function format to construct a response surface model. The proposed approach is applicable to traditional experimental design and experimental results of the Taguchi orthogonal array with the only condition that the values of process parameters have to be discrete. In many practical situations, process parameters such as pressure, humidity and temperature are often set as discrete numbers. Thus our approach is feasible for experiment design and existing production environment.

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A CASE STUDY IN FRAUD PREVENTION: CHARLENE CORLEY

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ABSTRACT

This paper discusses fraud and both preventive and detection methodologies as they might apply to a historical case study (3:07-929 United States of America vs. Charlene Corley). Criminal fraud cases have emerged with greater frequency over time leading to improved detection methodologies such as Embedded Audit Modules and preventive methods including budgetary controls. These methodologies can help to ensure that companies maintain compliance with policies developed by regulatory agencies.

INTRODUCTION

Fraud and errors in accounting dates back to the 13th century where Europe became a monetary economy and began to develop bookkeeping. Luca Pacioli had developed the Double-entry Bookkeeping system in the late 14th century which led to more in-depth and accurate transaction recording. Since it was developed, today we are continuously improving this system, but as we improve it, recurring problems appear through a diverse volume of cases (Lee, 1977).

According to Jim Powell, author of America's First Great Champion for Liberty and Peace, historical fraudulent schemes date back to the time of Philip Ford in the 1700's; At the time Philip Ford embezzled large sums from the profitable estates owned by William Penn by means of getting Penn to sign a deed that would then transfer Pennsylvania to Mr. Ford. This scheme resembles patterns that still happen today and have led to an increase in accounting fraud throughout the years (Powell, n.d.).

Darlene and Charlene Corley were twin sisters from Lexington, South Carolina. Charlene worked at the South Carolina budget and control board while Darlene was a school teacher. In 1991 they both decided to open up their own small hardware store C&D Distributers. C&D Distributors LLC, was a registered government contractor with the Department of Defense which supplied hardware components, plumbing fixtures, electronic equipment and various other items to various military installations worldwide. In 1993 they began distributing hardware to the military; AKA the Department of Defense.

In July of 2000, there was an accounting error in the shipping costs which had been paid. They received five thousand dollars and at first weren't sure from where it came from but as soon as they figured it out that it was due to a loophole in the Department of Defense's automated payment system, they leveraged the situation. The Department of Defense had been using a system that had been automatically accepting shipping expenditures, it is known as the Defense Finance & Accounting Service (DFAS). It is the payment service center of the Department of Defense based in Columbus, Ohio and controls invoices submitted by government contractors for shipping costs paid electronically by DFAS. The sisters found out about this system and were able to charge any amount they wanted for shipping and the Department of Defense would pay for it. They were submitting bids and inflated shipping costs for those items. At this time the military was at war, supplying our soldiers as fast as they could, approving all costs that were needed; as in this case for bolts and screws. Shipping charges of tens of thousands of dollars eventually increased into hundreds of thousands of dollars. In all, they submitted almost seventy-two million dollars in fraudulent shipping costs and a little over twenty million were paid. With their lucrative scheme they bought several beach houses, matching Mercedes cars, and took lavish vacations. They even opened a Nestle Toll House franchise called Dough and Cookie LLC.

The scheme was uncovered when the sisters sent two invoices for the same contract. The system "kicked it out" which lead to further review and discovery that the charge shipping charge for two lock washers that were nineteen cents each was nearly a million dollars. At that time, when both Charlene and Darlene Corley realized the Department of Defense found out about their scheme, the sisters tried to mend the situation by paying back four and a half million dollars, sending the message that they will repay their debts. Investigators came to see Darlene, where she asked them to let her gather her thoughts and papers and to return the following day. However, Darlene chose instead to commit suicide. Charlene, left to defend herself, stated that her sister had been in charge of the entire operation. However, it was noted that "Charlene Corley was the president of the company, she was the managing partner and she was the designated contact for the Department of Defense." Hence this case concluded that Charlene was actually in charge. On August 16th of 2007, Charlene Corley pleaded guilty for wire fraud and money laundering. It was looked at as an anti-American crime, taking money away from our soldiers and our country. It ended with Charlene being sentenced to six and a half years in prison.

"Fighting fraud has become an escalating war. Even those firms with the most advanced tools and processes to detect and prevent fraud feel like they are falling behind. The technical advancement and globalization of fraud will continue to provide new challenges to a firm's ability to manage fraud."(Ness, 2009) It is clear that numerous firms have faced instances of accounting fraud since the 13th century and this highlights the need for Embedded Audit Module and budgetary controls to prevent fraud before-the-fact. In summary, the main question is: what particular methods might have been implemented to prevent fraud like the one in the Charlene Corley Case?

METHOD: EMBEDDED AUDIT MODULES

Fraud has become prevalent in society (AccountingWeb, n.d). One methodology that is used in this escalating war involves Embedded Audit Modules, which is a topic in embedded controls inserted into a system. These types of controls can be helpful to organizations by reducing costs, making response times quicker, avoiding unnecessary business exposures and making multiple tasks more efficient (Turner and Owhoso, 2009). "By continuously monitoring core business processes, via embedded controls and mathematical modeling, you may locate material errors in real-time/run-time, strengthen the control environment, and manage down business risks (Kneer, n.d.). "These points of embedded controls are impressive elements that can be used for fraud prevention today with the application of their quick response time.

"Embedded controls, designed to prevent and detect fraud can be automatically reported in real time leveraging a predetermined work flow for investigation and remediation."(Simon, 2011). Having embedded controls may have impacted on the criminal act involved in the Charlene Corley case. Even though embedded controls were used to detect and prevent fraud in the Corley Case they were developed only enough in this case to prevent the situation from escalating. In this case, shipping costs were paid without any indication that fraudulent actions were in the making. In the case hearing, the judge had said "Miss Corley was stealing from the Department of Defense during a nine year time period, and the majority of that time period this country was at war… And, as you know, the Department of Defense's mission is to protect this country, to preserve our national security. We had soldiers in Iraq and Afghanistan risking their lives for the Department of Defense and to preserve our freedom in this country and she was stealing $21 million from that agency." This clearly implies that embedded controls require improvements, especially given this time when everyone was very concentrated in the war and was not able to give their full attention to the charges being processed.

A particular embedded control segment mainly relevant to the Corley case is Embedded Audit Modules (EAM). "EAMs are software applications embedded in host systems or linked to host systems to externally monitor such systems. EAMs are applications that continuously monitor flows of transactions, identify

transactions that match certain pre-determined integrity constraints and, in the event of a constraint violation, alert the auditor and copy the transaction data to a file (Debreceny, 2005)." Since EAMs are continuously monitoring flows of transactions they make for a valuable auditing tool. "Early examples of EAMs were implemented in proprietary accounting information systems and production systems (Debreceny, 2005)". In the Corley case the Department of Defense used the aforementioned DFAS which automatically accepted shipping costs. This system could have been strengthened by employing Embedded Audit Modules which would have connected with the system to help externally monitor the enduring course of transactions.

EAMs have certain characteristics including "an end-user environment that allows the auditor to establish a set of queries to test transaction integrity constraints either from a pre-defined suite of queries, the modification of the attributes of pre-defined queries, or by the creation of new queries by the construction of simple scripts." EAMs also permit the recording of transaction details which can then be reported electronically if a violation or query is observed (Debreceny, 2005). In the DFAS system there could have been EAM queries to allow some form of notification of violations that may be uncovered in the transaction that the system otherwise accepts as customary.

In an article by Daniel Draz, "According to the Institute of Internal Auditors (IIA), "responsibility for the system of internal control within a typical organization is a shared responsibility among all the executives, with leadership normally provided by the CFO.""(Draz, 2011). This informs that a segregation of duties should be assigned, to monitor from time to time the processes of the system being used by the Department of Defense. Moreover, "An effective notification system operates over a central server, delivers event messaging to predefined employees in "real time," as the event occurs, and is sent directly to the employees and their smart devices. This level of event notification ensures that the people who need to know about an incident are made aware in a timely manner and fosters immediate and unified response as required (3:07-929. United States v. Charlene Corley)." This is a system that could have helped prevent fraud during the arising active transactions in the Corley case.

In addition to improving on creating more queries in a company's system and creating Embedded Audit Modules, another factor that is included in the embedded control process is the point of segregating duties. Draz's article states that, "One way to strengthen internal controls is by improving the communication process". Another point made was to "include communication to employees regarding increased awareness, correct handling processes and policy adherence. It may simply be that employees performed as expected under the circumstances but there were insufficient internal control policies in place to guide their behavior. Lessons learned here will strengthen internal controls through the creation of new ones. "Since communication is such a large issue in embedded controls there shouldn't be one person or system to have sole authority over all transactions without appropriate sign off processes and differing levels of management approval." Draz emphasizes that "a lack of proper segregation of duty in company policies are most often the root cause of many fraud and theft events in companies without strong internal controls in this area." Having more people overlooking activities thought out a business can help detect fraud more easily at the time of the act, which could've been used in the time of the Corley case when the DFAS system had total authorization.

Embedded Audit Modules may have prevented the fraud in this case by having alerts sent that notify users of violations being attempted to be processed in certain transactions. With these internal controls there might also have been a segregation of duties to ensure that no specific individual can control both the recording function and the procedures relative to processing the transaction. The DFAS system did both of these on its own without any other sources to overlook its processes. Besides using Embedded Audit Modules and other internal controls, another form of a detective control is Budgetary controls..

METHOD: BUDGETARY CONTROLS

A budget is defined as a formal written statement of management's plans for a specified future time period, expressed in financial terms. According to Wiley's Managerial Accounting book it is explained that a budget, "provides a basis for performance appraisal (variance analysis). A budget is basically a yardstick against which actual performance is measured and assessed. Control is provided by comparisons of actual results against the budget plan. Departures from the budget can then be investigated and the reasons for the differences can be divided into controllable and non-controllable factors (Weygandt, Kimmel & Kieso, n.d.)."

In an article about budgetary controls, the budget evaluation process was described as, "During the year the management accountant will prepare statements, as quickly as possible after each operating period, in our example, each quarter and setting out the actual operating costs against the budgeted costs. This statement will calculate the difference between the 'budgeted' and the 'actual' cost, which is called the 'variance' (Basic finance for marketers, n.d.)."

The benefits of budgeting involve: planning ahead by formalizing goals on a recurring basis, creating definite objectives for evaluating performance at each level of responsibility, constructing the budget to act as an early warning system for potential problems before they get out of hand, using it to facilitate the coordination of activities within a business, build correlated goals of each segment of the company objectives which leads to an improvement in management awareness and to motivating personnel by applying a sense of achievement for acquired money saving goals. All these concerns represent points that could have been used during the time of the Corley case. The Department of Defense could have used a budget in order to achieve all these benefits. "The audit logic in this example is check for significant variances in the purchase price against the standard prices in a particular period (Debreceny, 2005)." This check against variances and standard prices could've been seen if a budget had been established in the DFAS system which controlled shipping expenditures it would have been easier to notice the large variance beforehand, preventing any other transactions from occurring before someone would verify historical recordings in the budget.

A cash budget is a specific type of budget limiting cash for a certain goal. It is thought of as a cash plan for a defined period of time. It summarizes monthly receipts and payments. Hence, it highlights monthly surpluses and deficits of actual cash. Its main uses are: to maintain control over a firm's cash requirements, e.g. stock and debtors; to enable a firm to take precautionary measures and arrange in advance for investment and loan facilities whenever cash surpluses or deficits arises; to show the feasibility of management's plans in cash terms; to illustrate the financial impact of changes in management policy, e.g. change of credit terms offered to customers (Bassic Finance for Marketers, n.d,)." Creating a budget might have prevented this scheme from developing. A budget for shipping would most likely have exceeded allocations after the first few fraudulent transactions and would have been noticed within the first year of this case. Budgeting, as a method for corporations to track and control all different types of expenditures being used frequently all through business activities, may have positive implications on situations such as the Corley case.

CONCLUSION

In summary, the methods discussed above might have provided both preventive and proactive approaches to addressing fraudulent activities such as those present in the Corley case. Embedded Audit Modules may establish fraud, for tasks done on an everyday basis in a company, by indicating any abnormal variances. This is an easy way for auditors and managers of a company to identify any red flags raised in the system. Companies might require there to be segregation among all duties being made to ensure better reliability.

Companies might "maintain budgets and review them monthly, investigating all major variances." Companies can accomplish this by using budgeting/ software can help eliminate one of the causes of fraud which includes manipulation of spreadsheets. One option would be to use the exception reporting in the software known as Calxa, to highlight large variances and then investigate the causes of them (Calxa, n.d.). Budgets are overall a great method and inexpensive for all businesses to use as a foundation for preventing fraud before the fact.

In the hearing Corley was told that "people will remember for years to come the woman from Lexington who got a million dollars for shipping a 19-cent washer." This is the main issue she will have to think about, as regret, for the rest of her life. This could have been prevented before it escalated to that point, where she charged almost a million dollars shipping. Embedded Audit Modules and budgets could have all prevented the fraudulent activity of Charlene Corley from intensifying the sum.

In conclusion, each company might use at least one detective and preventive control in their business in order to have some underlying basis of fraud prevention. Corporations can determine what method might be best; either underlines embedded controls like the Embedded Audit Modules or embedded controls with creating budgets. An emphasis on the role of audits can be established to speculate any variances in costs throughout all aspects; creating a foundation approximating how much is okay to be spent of all expenditures. These procedures can save corporations a substantial amount of money if used for establishing detective and preventive controls, comparatively to the costs associated with fraud. It had been noted, by Calxa (budget software producer), "Businesses who do not take preventative actions could be exposed to a greater risk." (Ibid)." Businesses of any sort can get damaged for bountiful sums of money from schemes like the Corley case.

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A REVITION OF THE SUSTAINABLE TOURISM IN MEXICO

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ABSTRACT

The following study has the purpose to represent the sustainable tourism system in Mexico: the norms and laws that regulates and sustain it; the governmental organisms that impulses its development in the chain of value. It also presents a diagnosis of the situation that has the topics investigation, product of a wide revisions of the same in the data base and digital libraries. The results allows us to illustrate that in the speech of sustainable tourism exists in the public politics nationwide but this practice isn't presented by the industry in Baja California. This is an urgent challenge that cannot wait, that corresponds to the user demand the so called green products to push the actors into the transition to the paradigm of a sustainable tourism.

JEL: L83, Q01

KEY WORDS: Sustainable Tourism, Laws and Norms, Users and Actors

INTRODUCTION

Tourism is a complex activity that has been study from different approaches, highlighting its conceptualization as social phenomenon, system and industry. It is known as an industry without chimneys, since for much time was thought that wasn't contaminated, but currently, it recognizes that its products impact in the environment as every other industry, even in a different way (Serrano *et al*., 2010). The modern way of life and men is the mainly primary cause of the unsustainable problem that the world experience, same that it's reflected in the climatic change, which has been a altering the appealing in the different touristic destination (Buckley, 2008 quoted by Buckley, 2011). Considering this facts, in 2011 was created for the Sustainable Tourism program in Mexico, initiative that looks to generate sustainable development of the touristic activity, and improve the condition in the touristic destinations. This program starts from the recognition the Sustainable Tourism's Global Criteria like the minimums that any actor related with the tourist activity needs to adopt, so they can achieve its sustainability (Razo, 2012).

The sustainable development is a new paradigm that has been introducing all the productive activities, at the same time it consolidates as a competitively conclusive variable, construct that has stop being an economic indicator to adopt an holistic approach, same that applied to tourism defines as the capacity of a touristic destination to optimize its attractive to residents and not residents; offer quality services, innovating and attractive to consumer winning quotes in the market in national and international context, at the same time that also guarantee the resources that support tourism are uses sustainable and efficient way (Federation Official Diary, 2013a). However, sustainability in tourism is one of the main challenges for the negotiation on the sector, which tendency to the massification guides to rethink not only to development patterns of the destiny, but in the consumption patterns that demands cleaner, safer and more responsible destinies, with the environment (Federation Official Diary, 2013a). This is why the Worldwide Organization of Tourism (WOT) started the Global Observatories of Sustainable Tourism (GOST) again in 2004 with the porpoise to bring to the politic responsible and tourism managers a frame for the environmental, social and economic impacts continuation of the tourism destinies.

With this background, acknowledging the negative impact that tourism generates in the immediate environment where it develops and with the purpose to establish a diagnosis of public politics that impulse

the sustainability of this economic activity the purpose of the present study is illustrate by the systemic mapping the instruments by which the government pretends to propitiate a change in the whole value chain of the touristic activities. Likewise presents the situation of the investigations in the subject that in Mexico through the articles they study. For this the document was built in five sections, being the present the first one where it addresses in a general way the topic and its problem. The second section focus in the literature revision, in which it's captured definitions and refers to study that has been made in the world about tourism sustainability, with the purpose to make latent its relevance and illustrates how its measure this construct. In the third section it defines its investigation method, data source and treatment. The fourth section details the results that where obtain, same that are discuss in other authors light. For last it establish final considerations.

LITERATURE REVIEW

Cortés and Peña (2015, p. 44) quote Méndez (2012), to indicate that sustainability terms and sustentabilidad (in spanish they represent two different words) doesn't presents more difference in respect to its application to development, but its difference corresponds to its geographic location (place where the expression is used) or lexicon, but it doesn't modifies the main purpose. However from the linguistic criteria the Royal Spanish Academy (RSA), defines sustainable as: "that can be sustain or defend with reasons"; and sustainable as "said about a process that can maintain itself, as it does". Being important to highlight that in art state the Spanish term uses as it where a synonymous, while in English is used as the same construct. Moo-Canu and Santander-Botello (2014) establish that the economic development model, where are immerse the tourism practices, is the main reason for environmental degradation, thus they argue that the paradigm of sustainability is utopian and contradict itself with the economic model. From this it infers that a true impulse of sustainability implies a change of the economic model.

Since from years behind the concern for the environmental deterioration that has been growing, in addition the increase of nature spaces in the touristic activity has resulted in the application of indicators that allows determinate if really such areas meet the objectives of sustainable development, measure in four dimensions: economic, environmental, social and institutional (Gutiérrez-Fernández, Cloquell & Ballester, 2012). According to Alonso (2011) the massive tourism of beach and sun initiates a transformation process in the territorial, urban, ecologic and economic structures mainly of receiving shorelines areas with the purpose to configure true touristic spaces. While according to Ortiz and Camargo (2010, p. 15) sustainable tourism is a different tourism, "impregnates in a philosophy to avoid unwanted consequences that where generated by its implementation, this imply elaborate another etic of the activity that allows be productive from the economic point of view, responsible in social and conscious in natural".

Vasallo, Cuétara and Frías (2011) points out that sustainable development of tourism needs to be driven from a responsible acting with the environmental, through the promote of a balanced equilibrium that its conceived as a multidimensional and multicriteria process, in which equity, sustainability and competitiveness trilogy is sustain in ethical, cultural, social, economic, patrimonial and institutional principles. Among other measurement proposals the constant in art state show related indicators to the dimensions: environmental, economic and social. For instance Arias and Olaya (2014) refers to the virtual encyclopedia Management of Tourism Destinies 2.0, in the Traditional Touristic Pacification to the Touristic Cluster Creations and Networking destinies (2013) indicators, to point out those who evaluate security level and destiny sustainability, this last used to define and quantify the impacts that touristic activity produce (chart 1, row 1). In the same sense Pérez *et al* (2009) define classify indicators in the same dimensions (chart 1, row 2). Arias and Olaya (2014) proposal is very punctual, includes eight indicators, while Pérez *et al* (2009) propose a robust scheme of 24 indicators.

Chart 1: Touristic Sustainability: Measure Indicators

Environmental	Economic	Social
Waste quantity produce and its temporal evolution. Changes in territory use. Seawater quality Protected natural areas extension in kilometers. Total energy consumption per capita (all sources). Energy consumption percentage from renewable resources. Consumed water volume (liters per tourist). Reutilized water volume. Total quantity of waste picked per person in a year tourism attributable. Recycled glass quantity per person in a zone for a year. Soil erosion. Tourist number for every square meter of site.	Per capita income derivate from service sector. Benefits permanency generated by destiny service sector companies. Average duration in zone stay. Structure or site number that gather conditions that receive any designation type (historic site, monument, historic garden, among others) per square kilometer. Global satisfaction level of the visitors. Most influx tourist arrival in the month. Rate between number of tourist in the month of most and least influx. Work rate in the high season respect to low season. Job quantity generate by touristic sector. Total number of tourist received. Spend per tourist. Tourist services spectrum that are offer in the destiny. Access routes percentage in good conditions for touristic use.	Quantity of Jobs created by the touristic sectors. Tourist proportion per inhabitant. Acoustic contamination levels. Number of public documentation centers per inhabitant. Number of sport installation per inhabitant. Number of health center per inhabitant. Number of public use transportation per inhabitant.

The chart illustrate two measure indicators proposal of touristic sustainability, in the first row Arias and Olaya (2014) establish eight indicators, in the environmental aspect they pursue valuate negative aspects of the activity, from the economic they value the positive in monetary term and in social they have a balance in positive and negative aspects. Pérez et al (2009) proposal is illustrated in the second row, this proposal unite indicators to the 3R's strategy, Reduce, recycle, and reuse in the environmental dimension; in economic they highlight inclusion of tourist satisfaction and in the social they link how local population benefits from infrastructure. Source: own elaboration with Arias and Olaya (2014) and Pérez et al (2009) information.

In a complemented way Cabrera, Cabrera and Cuétara (2014) they purpose a model to evaluate destiny sustainability but using only environmental indicators: water consumption, energy consumption, beach water quality, environmental management, impact control and environmental legislation fulfillment, and waste fluids management. Same that are valued according to unsatisfactory scale (red), admissible (yellow) and satisfactory (green).

DATA AND METHODOLOGY

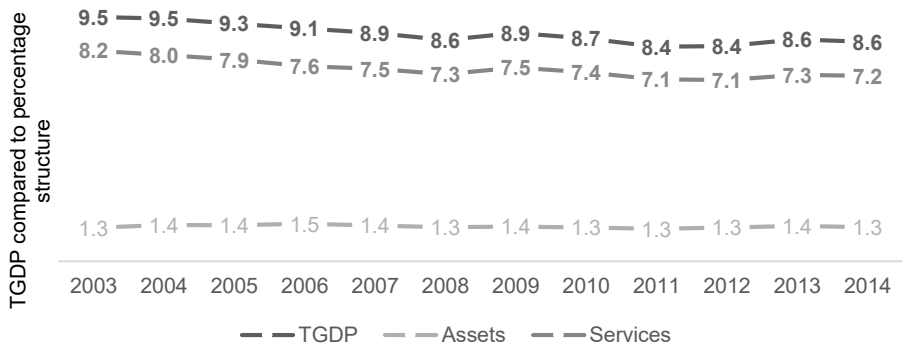
This paper is make from the data analysis from secondary sources like is Geographic and Statistic National Institute data to describe positive economic indicators from tourism in monetary and job terms. This paper is complemented with the biographic study about the subject under study, same that was identify by the use of data base (Web of Science de Thomson Reuters, EBSCOhost, Emerald, Proquest, Google Scholar and Open Access), with the purpose to determinate a diagnosis. Likewise governmental publications were review from Federation Official Paper (DOF, spanish acronym) and official means to establish public politics issued in promotion of tourism sustainability. Data were mulled from the soft system methodology (SSM) that is an investigation development in real world environment guide, where social, cultural and politic factors influence in the business performance. The use of soft system methodology are initiated when study history of the concern subjects to the real world problematic considerer situation, that is to say literature study, or art state revision. Later is study the situation by doing an intervention analysis, a social system analysis, and then a politic system analysis (Cundill et al., 2012).

RESULTS AND DISCUSSION

According to Mexico's 2013 tourism satellite account the Touristic Gross Domestic Product (TGDP) it had an 8.7% participation in total economy, in currents value for the year 2013. In the same year tourism sector

generated around 2.3 million jobs, which represents 5.9% concerning total jobs in the country (Geographic and Statistic National Institute, 2015). In the period from 2003 to 2014 the TGDP average is 8.9% national total, where 7.5 correspond to services and 1.4 to assets. Figure 1 illustrate how they suffer a 0.9% drop in the period. Regard the remunerated tenure number in tourism, average during the same period is 2.23 million that represent 6% of tenure total in the country. Although in the period also observes a 0.4% loss (Geographic and Statistic National Institute, 2015a). Considering this data can infer that tourism as an economic activity is the development motor, but in relation to other sustainability indicators the tourism satellite account in Mexico doesn't bring data. Chart 2 register six laws of federal order that regulates tourism exercise, it's important to highlight that all of them where renovated recently to include sustainability criteria as certification, environmental protection, among others. Also includes a law of Baja California State that should be a change promoter instrument but doesn't points out the sustainability tourism subject.

Figure 1: Mexico's TGDP



In the figure observes TGDP behavior from 2003 to 2014, which has been having loses that are linked to services which loss in the ascendant period to a percentage point, while in the assets case the behavior is practically constant. Source: own elaboration with INEGI data (2015a).

Chart 2: Legislation and Sustainable Tourism

Name/Last Reform	Description
Tourism General Law (June 17 2009)	Looks to establish a political, planning and programing ground of touristic activity in the whole national land, under social, sustainability, competitiveness and balanced development benefits of States, Municipalities, and the Federal District, to short, medium and long term.
Tourism general law regulation (July 6 2015)	Among other establish Sustainable Touristic Development Areas creation, and set up Certification System as the distinctive set, seals and recognitions.
Ecologic balance general law and environmental protection (January 9 2015)	Focus in preservation and restoration of ecologic balance, as well as environmental protection, in land and propitiate sustainable development.
Wild life general law (January 26 2015)	Among other points addresses wild life and habitat conservation and sustainable exploitation in territory. Includes regulation of sport hunting.
Federal law for roads, bridges and motor transport (June 4 2014)	Among other regulates all relative to tourism motor transport.
Harbor law (January 23 2014)	Regulates construction, operation and exploitation work conditions that integrates harbor, as well as terminals, marine and harbor installations. That is to say touristic infrastructure.
Environmental responsibility federal law (June 7 2013)	Regulates environmental responsibility that comes from damages caused to environmental, like compensation and repair of such damages when it's demanded.
Tourism Law of Baja California State (April 3 2009)	Among other establish the promotion ground of Alternative Tourism like State Tourism with its segments and modes like Social Tourism, Health Tourism and Conventions and Business Tourism, establishing tourism practices that propitiate knowledge, preservation, protection, and natural, historic and cultural patrimony strengthening in each region in our State. Explicitly doesn't mention sustainability.

Illustrates Mexican laws related to tourism as an economic activity describing texts that allow to change to sustainable paradigm. Source: own elaboration with information of official publications of the law.

On another hand, Mexican Norms (NMX, Spanish acronym) are elaborated by a normalization national organism, or the Economic Secretary (SE, Spanish acronym), in terms of Normalization and Metrology Federal Law, that anticipate for a common and repeated use of rules and specifications, among others. In sustainable tourism SE has issued three norms (chart 3). It's precise to indicate that the use of one NMX is only mandatory when is referred to a Mexican Official Norm (NOM, Spanish acronym).

Chart 3: NMX Linked to Sustainable Tourism

Mexican Norm (Nmx)	Description
NMX-AA-120-SCFI-2006 Beach quality sustainability requirements and specifications.	Presents two beach modalities: 1) Recreative use and 2) Conservation priority. In both cases establish that sea water quality, solid waste, shore infrastructure, biodiversity, safeness and services, environmental education, environmental management initiatives and contributions needs to be valued.
NMX-AA-133-SCFI-2013 Ecosystem sustainability requirements and specifications.	Proposes to promote ecotourism sustainable performance measures; local capacities and equipment investment strengthens to obtain destiny environmental benefits in favor of natural resources.
NMX-AA-171-SCFI-2014 Lodging establishment's environmental performance requirements and specifications.	Establish requirements and specifications of environmental performance in subjects like habitat, water, waste, energy, air and better practices in acquisitions and material resources savings, among others.

The chart presents NMX related so sustainable tourism, describes in general its objective function. Source: own elaboration with information of each one NMX.

NMX enlisted are voluntary use, in a sense that are social responsibility tools, ways by which companies shows itself as friendly entities with the environment. This NMX illustrate how sustainable tightly links with environmental dimension leaving behind the social, considering that the economic dimension is implicit in the companies since its end is profit. In this sense most of the times local population doesn't obtain tourism benefits. From sustainable human development point of view, the Development National Plan (PND, Spanish acronym) 2007-2012 added the climatic change subject, such as many federal dependencies through its Sectorial Programs. In tourism sector particular case, the Tourism Sectorial Program 2007-2012 added eight objectives, in which presents politics concurrence to environmental sustainability, sustainability resources exploitation, environmental regulation strengthening and quality systems strengthening (Tourism Secretary, 2014). Regrettably in Mexico, such proposes has a six years life, remain while the government that issued is in place to later be history. Such that current PND (2013-2018) as tourism sectorial doesn't have explicit proposes concerning to sustainable tourism.

In Baja California, the government refers to sustainable tourism as the end of the touristic activity development, that balance economic, social, cultural, ecologic order aspects in the present and future. Besides raises sustainable exploitation as the utilization of natural resources in a way that respects functional integrity and load capacity of ecosystems that such resources are part of, by indefinite periods (Baja California State's Congress, 2009). On the other hand, such like companies agree to a quality certification under the norm ISO 9001, Certification and Normalization Mexican Institute (IMNC, Spanish acronym) gives ecotourism certification the companies that practice a responsible tourism in natural areas, which preserve the environmental and improve the local people wellbeing. The certification is obtain through NMX-AA-133-SCFI-2013 evaluation, ecotourism sustainability requirements and specifications, which establish requisites to installations and touristic activities (chart 4). In the same way as quality is measure through metrics is valued ecotourism sustainability, eight metrics measure touristic activities and five the installations, the first ones apply according to the services that the entity offers while the second ones has to be apply always. Tourism Secretary (2015) promotes the S distinctive, a recognition to the good sustainable practices in touristic companies. The program initiate in 2012 and search to promote the company's performance with the incorporation of two easy use tools: a diagnosis, such as a measure system of energy, water, waste and carbon for more than 25 tourism industry sectors.

Chart 4: Ecotourism Sustainability Requisites

Touristic Activities	Installations
Interpretation: provide personal and no personal information to the visitor (characteristics, environmental and sociocultural aspects of the site). Trail: Guide walking or auto guide will be carried out in a trail system previously establish. Environmental education: Have a program that promotes community, visitants, and employees participation in the project. Signaling: Have seeable signs, clear, made with region materials, located strategically respecting the landscape. Wild life: Activities should not interrupt population biologic processes of wildlife and fauna. Aquatic ecosystem: Observe wild life activity without using products that alter the ecosystem. Conservation initiatives: Involve visitors to participate in conservation local plans. Cultural impact: Spread the values, demonstrations and local cultural history, always with respect.	Water: Pluvial catchment, efficient use, treatment, saving, and wet and dry latrine use, among other. Wild life: Restoration program, don't deteriorate the habitat. Energy: Non-conventional energy sources, natural light exploitation, bio climate architectonic design. Urban solid waste: Generation reduction plan, garbage separation and composting. Purchasing products: biodegradable and region products.

Requisites to access the certification is classify in two types: concerning the activities (includes eight metrics) and the concerning the installations (five metrics). Both are important to guarantee a responsible tourism praxis and a tourist quality experience. Source: Own elaboration with IMNC (2016) information.

Chart 5 describes five studies, the first of them published on 2007 where San Martin and Salcedo reflect about the need to transit to sustainability en tourism activities and to access to a certification as transparence and credibility action.

Chart 5: Sustainable Tourism Studies from Mexico

Author	Article	Description	Variables
San Martín and Salcedo (2007)	Tourism, sustainability and certification: a global challenge	Explains the need to apply sustainability in touristic practices, describes main initiatives to evaluate touristic practices sustainability through Certification Programs.	Companies, services and destinies environmental performance. Product quality. Company's social responsibility.
Ibáñez (2010)	Sustainability and touristic development indicators in Mexico	Presents a state of art revision about sustainability evaluation methods, acknowledging that sustainable development is obtain through human wellbeing and ecosystem wellbeing.	Human wellbeing Ecosystem wellbeing
Cornejo, Chávez & Massam (2013).	Sustainable Tourism: Whale Watching Footprint in the Bahía de Banderas, México	They develop a study about tourism ecologic footprint (TEF, English acronym) in Marietas island, Banderas Bay. They argue that environmental protection ecologic costs are reflect of TEF, reveal that the whale observation depends on the area and touristic system. They question if tourism is protect a species or ecosystem, how big should TEF be to accomplish protection without affecting the resources.	Tourist origin and transportation Touristic stay durance and raw material consumption. Total tourists, lodging areas, restaurants, and energy consumption. Energy consumption of each vehicle and average calorific power of fossil gas.
Serrano et al (2010)	Harmonic tourism as a sustainable alternative to a community in State of Mexico	They made a study in San Mateo Capulhuac community with the purpose to propose harmonic touristic development, with the end to boost the population improvement in life conditions, and the cultural and natural resources proper exploitation.	Community development aspirations and needs. Community identity. Cultural demonstration preservation. Natural resources intuitive-rational exploitation.
Madrid (2015)	Sustainability in Mexican touristic politic	Realizes the sustainability incorporation evolution in Mexican touristic politic in the last 45 years.	Official documents produced from different governmental agencies linked to tourism.

Only five studies about sustainable tourism in (or from) Mexico were find, three of them with a general approach, as a country which authors reflect in the problem and design proposal. Two of the studies are applied cases, one in State of Mexico and other in Jalisco. Source: own elaboration with authors information

CONCLUDING COMMENTS

The biographic study made leaves a somber panorama about the sustainable tourism model in Mexico, the findings allow to infer in the need to develop learning processes in local scale, with the purpose to propitiate sustainable capacities development. Mexico's tourism system presents a duality that is custodial in the country, in sustainability terms its economic dimension is very productive, provides to GDP and generates an important number of formal jobs. But environmental and social dimensions are invisible, the industry contributes in a direct and indirect form to territory contamination risking the ecosystems. Also activity benefits doesn't permeating local communities, which inhabitants only perceived a salary derivative from working in some of tourism link chain. Thus, same as Rojas (2009) concludes in Colombia's case, Mexican government public politic instruments doesn't seem to go beyond a good intentions inventory, since the government through its dependences doesn't count with institutional capacity to boost general application of sustainable strategies, been needed and urgent to star monitoring systems and following that bring data to an effective decisions making and system feedback.

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THE EFFECT OF EL BUEN FIN ON OCCUPANCY IN MEXICAN HOTELS

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ABSTRACT

The objective of this article was to examine the effect on occupancy in Mexican hotels during implementations of el Buen Fin. Hotel occupancy indicators were analyzed, weekly from 2003-2014, for national tourists in cities situated in the central region of the country. A multiple regression model with three predictive variables was used: the consecutive week, long-weekends and el Buen Fin, where the response variable was the number of hotel rooms being occupied, on a weekly basis, by national tourists. It was concluded that implementations of el Buen Fin had a significant impact on hotel occupancy in five of the six in-land-cities being studied: Colima, Guanajuato, Pachuca, Guadalajara and Toluca. As to beach-area cites: Acapulco, Ixtapa-Zihuatanejo, Puerto Vallarta and Nuevo Vallarta, el Buen Fin showed no significant effect on any of them.

KEY WORDS: Hotel Occupancy, Mexico, Buen Fin, Economy and Tourism

JEL:Z3

RESUMEN

El objetivo del presente artículo fue analizar el efecto que tuvo la implementación del buen fin en la ocupación de hoteles mexicanos. Se analizaron los indicadores de ocupación hotelera por turistas nacionales en las ciudades del centro del país de manera semanal durante el periodo comprendido del 2003 al 2014. Se utilizó un modelo de regresión múltiple con tres variables predictivas: la semana consecutiva, puentes vacacionales y el buen fin, donde la variable de respuesta fue el número de cuartos de hotel ocupados semanalmente por turistas nacionales. Se concluyó que la implementación del buen fin en las ciudades de estudio tuvo un impacto significativo en la ocupación hotelera de cinco de las seis ciudades de interior analizadas: Colima, Guanajuato, Pachuca, Guadalajara y Toluca. En lo que respecta a las ciudades con playa: Acapulco, Ixtapa-Zihuatanejo, Puerto Vallarta y Nuevo Vallarta, el buen fin no mostró efecto significativo en ninguna de ellas.

INTRODUCTION

In 2014, latest year available in the Tourism Satellite Account, the tourism sector contributed 8.7% to the Gross Domestic Product (GDP) in nominal values. Likewise, the tourism industry has an economic indicator called Tourism GDP, that over a nine year period (2005-2014), the percentage of participation in the TGDP has been constant between 8% and 9% and it is formed of: rental services and businesses participating in 21.8%, passenger transport with 17.4%, restaurants, bars and night clubs 10.0% and accommodation 8.4% (DATATUR, 2015). The majority of the destinations face a high degree of uncertainty in demand due to external uncontrollable factors (De Rus & León, 1997) , one of those factors is the implementation of the Mexican Black Friday better known as *el Buen Fin.* It had an adverse reaction from the accommodation sector since both the president of the National Tourism Confederation (Confederación Nacional Turística) and the Secretary of the Mexican Hotel Association (Asociación Mexicana de Hoteles) identified the initiative as negative for tourism since placing el Buen Fin on one of

the four long-weekends would make consumers spend their money on electronics and as a result decrease the rate of hotel occupancy. (Visor on line, 2011). This study focuses on hotel occupancy, specifically on examining the effect that el Buen Fin has had on hotel rooms occupancy by national tourists. It is structured as followed: firstly, the frame of reference is described, a brief description of the concept of hotel occupancy is given as well as a definition of el Buen Fin. The end of this section establishes the research question prompting, secondly, to describe the methodology used and to present the model, which served as a basis for data analysis. Thirdly, the results that were obtained and finally, in a fourth part, conclusions and reflections are presented.

LITERATURE REVIEW AND BACKGROUND

Hotel Occupancy

In academic literature, there are few records of research focused on examining the effects that events or commercial programs have had on hotel occupancy, yet several investigations were found which focused on the effect of specific variables on hotel occupancy. The weather (Chen y Lin, 2014), sporting events (Pita, 2013), currency exchange rates (Corgel, Lane, Walls, 2013), events such as September 11th and its reaction with hotel occupancy have been considered the main variable (Domínguez, Burguete y Bernard, 2003; Cabrer y Pérez, 2007) or a complementary variable. (Corgel et al. 2013) This study focuses on describing the relationship between the commercial event (*el Buen Fin)* and hotel occupancy of eight states situated on the central region of Mexico. Given the fact that 83.6% of tourism consumption is made by national tourists and only 16.4% is by inbound and outbound tourism (INEGI, 2014) this study's interest resides in examining rooms which were occupied by national tourists, variable which may be defined, according to SECTUR (2015), as "Rooms or units being occupied: registers the total number of rooms or units that were occupied during a reference period, including courtesy passes, in the country".

El Buen Fin

Tourism companies must face variations in their occupancy levels, which depend on such factor as climate conditions, social habits and the current school calendar, to mention a few (Instituto de Análisis Económico y Empresarial de Andalucía, 2010). One of the incentives for hoteliers is the holiday and thus, non-working days. At the end of President Vicente Fox's six-year-term, in 2006, a reform of the Federal Worker's Law was published in the Official Journal of the Federation, in its 74th article, three long-weekends better known as Puentes Vacacionales (vacation bridges/long weekends) were established. The first Monday in February to commemorate February 5th, the third Monday in March to commemorate March 21st, and the third Monday in November to commemorate November 20th. This reform was passed to foment family fellowship and to activate internal tourism. During President Felipe Calderon's six-year-term, in 2011, El Buen Fin initiative is launched as a mean to re-activate the economy after the 2009 recession; since then it is held annually, emulating Black Friday in the U.S.A.

El Buen Fin is held on long-weekends, specifically the one belonging to November and it lasts four days. The Mexican *Black Friday* initiative, mainly in the hoteliers' perspective, shook the initial stability brought by the long *weekend* since the focus of el Buen Fin resided in buying durable goods thus causing a redistribution of the common household's expenses, leaving traveling or staying in a hotel in the background. (Potro Editores, 2011). In the United States, *Black Friday* is considered a ritual of consumption which needs to be meticulously planned a day in advance (even if the purchase is made online) (Boyd & Peters, 2011). In Mexico, there is still a lack of evidence that this situation of stimulating sales through offers on specific days has evolved to such degree, and yet it is worth pointing out that several companies give out to their employees their yearly bonus in advance to facilitate consumption of these goods and services during this period.

Most statistics, regarding El Buen Fin, focus on the consumption of durable goods or future trips, for example it is known that in 2012 during El Buen Fin, online sales rose 65% according to The Mexican Internet Association (Asociación Mexicana de Internet /AMIPCI), and the most sold items were electronics (televisions / stereos), regarding the tourism sector, sales referred to airplane tickets and vacation packages but there is little or no information regarding the consumption of nights in a hotel during this period, therefore the following research question arises: What is the effect of El Buen Fin program regarding to the occupancy of hotel rooms in the central region of Mexico? To answer this question, the following methodology was proposed.

METHODOLOGY

For this research, the same classification used by the Secretary of Tourism was considered to outline those states which make up the central region of the country. In this manner, the original sample included 16 states, some were excluded due to a lack of information regarding the time period of this investigation 2003-2014, thus the sample was reduced to eight states (Colima, Guanajuato, Hidalgo, Jalisco, The State of México, Querétaro, Guerrero and Nayarit) six in-land-capital cities were randomly selected (Colima, Guanajuato, Pachuca, Guadalajara, Toluca and Querétaro) and four beach-area cities (Acapulco, Ixtapa-Zihuatanejo, Puerto Vallarta and Nuevo Vallarta). The Datatur registries provided information, without specifying category, on the number of occupied hotel rooms within the December 30th, 2002- December 28th, 2014. This period was made up of a total of 626 Tuesday-through-Monday weeks. A multiple regression model with three predictive variables was used where the response variable was the number of hotel rooms being occupied, on a weekly basis, by national tourists. One of the predictive variables was temporary-type and the other two dummy-type; both, the model and the variable types, are described as followed.

Multiple regression model: $y = \beta_0 + \beta_1 x_1 + \beta_2 x_2 + \beta_3 x_3$

Where:

$y = Number\ of\ hotel\ rooms\ occupied\ by\ national\ tourists\ weekly$
$x_1 = Number\ of\ consecutive\ week$ (Temporary variable)
$x_2 = \{x_2 / x_2 = 1\ If\ it\ is\ long\ weekend, x_2 = 0\ If\ it\ is\ not\ long\ weekend\}$
(First dummy variable)
$x_3 = \{x_3 / x_3 = 1\ If\ it\ is\ El\ buen\ Fin, x_3 = 0\ If\ it\ is\ not\ El\ Buen\ Fin\}$
(Second dummy variable)

The temporary variable was represented by a series of consecutive values ranging from 1 through 626 corresponding to each of the weeks. The First dummy variable took on the value of one when the week registered a long weekend and a value of zero if it was not the case. The Second dummy variable took on the value of one when El Buen Fin was being held and a value of zero if it was not the case. In order to assign the proper values to the dummy variables, the Secretary of Public Education's (SEP) calendars (from 2002 through 2015) were analyzed, giving a result of 37 long weekends. The historical data regarding to El Buen Fin implementation was taken from El Buen Fin official website. A first regression was run with these predictive variables in order to identify the significance in them, taking as response variables the occupancy of hotel rooms by national tourists in the cities of Colima, Guanajuato, Acapulco, Ixtapa-Zihuatanejo, Pachuca, Guadalajara, Puerto Vallarta, Toluca, Nuevo Vallarta and Querétaro, the significance level of the variables was established at a $\alpha = 0.05$.Once the significant variables were identified, a second regression was run for each city with the predictive variables being only those which resulted significant in the first regression. The results of both the first and second regressions are shown below.

RESULTS

Table 1 shows the regression results for the number of hotel rooms being occupied, on a weekly basis, by national tourists between 2003 and 2014, having these predictive variables: the consecutive week (temporary variable), long weekends (first-dummy variable) and El Buen Fin (second-dummy variable). The cities have been divided in to in-land-cities and beach-area cities.

Table 1: Multiple Regression

	A = 0.05	P-Global	Adj R2	P-Constant	P-Week	P-Long	P-Buen
In-land cities	Colima	0.000	5%	0.000	0.083	0.403	0.000*
	Guanajuato	0.000	21.6%	0.000	0.000*	0.564	0.000*
	Pachuca	0.000	65.2%	0.000	0.000*	0.676	0.000*
	Guadalajara	0.000	43.1%	0.000	0.000*	0.000*	0.003*
	Toluca	0.000	37.9%	0.000	0.000*	0.679	0.000*
	Querétaro	0.000	66.9%	0.000	0.000*	0.860	0.209
Beach-area cities	Acapulco	0.000	2.5%	0.000	0.000*	0.900	0.094
	Ixtapa-Zihua	0.000	2.8%	0.000	0.000*	0.011*	0.057
	Pto Vallarta	0.000	13.7%	0.000	0.000*	0.003*	0.059
	Nvo Vallarta	0.000	38.4%	0.000	0.000*	0.000*	0.692

This chart shows the multiple regression results for the number of hotel rooms being occupied by national tourists between 2003 and 2014.
** Indicates significant at the 0.05 percent level.*

P-values that show a significant value lower than $\alpha = 0.05$ have been shaded in gray on this chart. As to the weekly variable (temporal value), it is interesting to see that in all cases, it turns out to be significant, that is to say, the effect of the passing of time significantly explains part of the hotel occupancy in all cities except Colima. The *long weekend* effect had a significant result in three of the four beach-area cities: Ixtapa-Zihuatanejo, Puerto Vallarta and Nuevo Vallarta, and only one of the in-land cities: Guadalajara. The El Buen Fin effect is statistically significant in all in-land cities except Querétaro, and had no significant result in beach-area cities.In order to observe the sense and level of influence of the significant variables, the regressions were re-run, but this time variables with no significant result for a determined city were omitted. P-values for this parameter are shown in the chart two. Variables that were omitted are shown as NA.

Table 2: Multiple Regression with Significant Variables

				Constant		Week		Long weekend		el Buen Fin	
	α = 0.05	P-global	Adj. R^2	P	**β0**	P	**β1**	P	**β2**	P	**β3**
In-land cities	Colima	0.000	4.8%	0.000*	2881	NA	NA	NA	NA	0.000*	1427
	Guanajuato	0.000	21.7%	0.000*	4270	0.000*	5.7725	NA	NA	0.000*	3874
	Pachuca	0.000	65.2%	0.000*	2406.82	0.000*	6.4233	NA	NA	0.000*	1689.5
	Guadalajara	0.000	43.1%	0.000*	33983.8	0.000*	34.003	0.000*	5937	0.003*	11151
	Toluca	0.000	38.0%	0.000*	4478.5	0.000*	6.3805	NA	NA	0.000*	-3511.2
	Querétaro	0.000	66.9%	0.000*	10493	0.000*	18.2367	NA	NA	NA	NA
Beach-area cities	Acapulco	0.000	2.4%	0.000*	41044	0.000*	13.844	NA	NA	NA	NA
	Ixtapa-Zihua	0.000	2.4%	0.000*	12081	0.001*	3.875	0.013*	-2160.1	NA	NA
	Pto Vallarta	0.000	13.4%	0.000*	17604.9	0.000*	19.093	0.003*	-4568	NA	NA
	Nvo Vallarta	0.000	38.4%	0.000*	5388.6	0.000*	21.788	0.000*	-3377.8	NA	NA

*This chart shows the multiple regression results for the number of hotel rooms being occupied by national tourists between 2003 and 2014, taking into consideration only those significant variables as predictive * Indicates significant at the 0.05 percent level*

Parameter β_0, accounts for the average expected occupancy when neither el Buen Fin nor long weekend are being carried out and no weekly increment is considered (in the same week).

Parameter β_3**,** which corresponds with the variable Buen Fin, shows an increment in the expected-occupancy average for Colima, Guanajuato, Pachuca and Guadalajara, not so for Toluca where the expected-occupancy average shows a reduction of 3511 rooms.

Parameter β_2 , which corresponds to the variable long weekend, shows an increment in the expected-occupancy average in the city of Guadalajara, as for beach-area cities Ixtapa-Zihuatanejo, Puerto Vallarta and Nuevo Vallarta, all show expected-occupancy average reductions.

Parameter β_1 shows the expected increment in room occupancy corresponding to the weekly period for the cities of Guanajuato, Pachuca, Guadalajara, Toluca, Querétaro, Acapulco, Ixtapa-Zihuatanejo, Puerto Vallarta and Nuevo Vallarta.

DISCUSSION

In the case of beach-area destinations: Ixtapa-Zihuatanejo, Puerto Vallarta and Nuevo Vallarta, El Buen Fin did not show a significant effect, never the less, the *long weekend* effect did show relevance for these destinations. The negative symbol in the parameter means that the expected effect on occupancy is a decrease in comparison to the expected mean when there is no *long weekend.* A high value expectancy may be present due to variables such as the high season in summer and The Easter holiday (Semana Santa), or maybe the phase in the life cycle of these destinations. (Virgen Aguilar, 2009). A similar case happens in the city of Toluca, with regards to the parameter of el Buen Fin, which like the beach destinations, it indicates a decrease in the expected global average. Observing the results for Colima, Querétaro, Acapulco, Guanajuato leads to analyze these cities through different methods or to include other variables in the model. Colima city´s case requires further investigation to explain the fact that the hotel occupancy is not sensitive to the temporal variable, the recommendation is to explore this case with new variables which can explain this abnormal behavior. In the case of Querétaro, the expected growth over the time explains almost

70% of the occupancy behavior, highlighting that neither Long weekends nor El Buen Fin show a significant effect. Some of the variables that could be explored to reach alternative explanations could be industrial growth and business tourism. Just as Queretaro, Acapulco showed no sensitivity to Long weekends nor el Buen Fin, and as for the temporal variable, it only explained 2.4% of the occupancy behavior. Guanajuato shows sensitivity to el Buen Fin and to the temporal increment, yet the model only explains occupancy in 22%. One of the major events held in this place is, but was not considered in this investigation, the International Cervantino Festival which influences the occupancy behavior of this destination. It is recommendable to consider this event in future research as a predictive variable. None the less, it is worthy mentioning that, according to the results obtained, the expected occupancy of almost 4,000 rooms for el Buen Fin 2016 is not negligible at all. Hotel occupancy in Guadalajara was the only regression with statistical significance in all the variables of the study: Temporal Growth, Long weekends and

El Buen Fin, but they only explain occupancy in 43%, which could indicate signs of a diversified demand. The City of Pachuca shows an Adj. R^2 of 65.2%, confirming that the expected occupancy increase of 1,700 rooms during el Buen Fin, reason why it would be worth thinking about generating tourism strategies that could benefit from this occupancy increment with complementary activities. As it has been shown, the effect of El Buen Fin on hotel occupancy is positive for certain cities, reason for which the hotelier sector should pay close attention to the design of their campaigns and strategies in order to boost tourism during this national rest period and get advantage from the evolution, which shows a buying behavior in favor of consuming tourism in such cities as Guanajuato, Colima, Guadalajara, Toluca y Pachuca.

CONCLUSION

In order to answer this investigation's research question referring to the effect of el Buen Fin on hotel occupancy in the central region of Mexico, based on the results gathered, it is concluded that el Buen Fin has not had a statistically significant effect on the beach-area cities, otherwise, in five of the six in-land cities that were examined, the results of the effect were statistically significant, showing on the one hand, an increment in the expected-occupancy average in the cases of Colima, Guanajuato, Pachuca y Guadalajara, and on the other hand, a reduction of the expected-occupancy average for the city of Toluca. Future research is needed to test for El Buen Fin effects in other regions of the country, including more variables and destinations that will allow finding out a more detailed explanation of hotel occupancy and thus revealing more information relevant for tourism planning.

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SECURITIZATION MARKETS AND CENTRAL BANKING: POLICY ANNOUNCEMENT EFFECTS

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ABSTRACT

European and US monetary authorities designed policies to revive the issuance of asset backed securities (ABS) after the financial crisis of late 2007, and keep consumer and business funding uninterrupted. I examine how policy program announcements affected excess ABS spreads, that is, spreads of newly issued ABS over and above broader financial market spreads, in the context of event studies. Though policy announcements effectively reduced and stabilized excess ABS spreads by late 2009, the volume of new issuance remained significantly low.

JEL: E58, G1

KEYWORDS: Securitization; ABS Spreads; TALF; Central Banking

INTRODUCTION

The outbreak of the US subprime mortgage crisis in 2007 brought a sudden stop in worldwide demand and issuance of Asset Backed Securities (ABS). In response, central bankers deemed it would be necessary to keep the securitization markets alive, so that the flow of money to financial institutions keeps consumer and small business funding uninterrupted. To this end, the European Central Bank (ECB) and the US Federal Reserve (Fed) carried out programs to provide liquidity to issuers and investors of newly issued ABS, respectively. An event study by Campbell, Covitz, Nelson and Pence (2011) finds that the Fed's announcements of the Term Asset Backed Securities Loan Facility (TALF) program affected secondary market ABS spreads in the US. Since the TALF program was designed to support new, rather than secondary market issuance, I complement their work by a similar study on spreads of newly originated ABS in the US marketplace. In addition, I examine how ECB policy announcements affected ABS issuance in the European marketplace. The findings suggest that the announcements successfully reduced and stabilized excess ABS spreads by late 2009. Nevertheless, new issuance of private-label ABS remains considerably low, which, like other quantitative easing monetary policies, can be thought of as "pushing on a string". The rest of the paper is organized as follows. Section 2 reviews related literature; Section 3 discusses the data and methodology used to construct primary market spreads for the event studies; Section 4 presents the results of the ECB and Fed policy announcements on ABS excess spreads; Section 5 concludes.

LITERATURE REVIEW

This paper relates to other policy event studies concerned with the global financial recession whose focus is on yield spreads. A yield spread is the difference between the yield to maturity of a risky bond and a benchmark riskless bond of the same maturity. Spread data have been associated with business cycle fluctuations in the post-World War II era, as they tend to widen shortly before the onset of recessions and narrow again before recoveries, Gilchrist, Yankov and Zakrajsek (2009). Rising spreads may reflect a decline in economic fundamentals due to a reduction in the expected present value of corporate cash flows prior to a downturn (Philippon, 2009), or the deterioration of corporate and financial intermediaries' balance sheets that disrupts the supply of credit (Bernanke, Gertler and Gilchrist, 1999, and Adrian and Shin, 2010). Hence, the information in yield spreads contains both credit and liquidity risk premia, and may be indicative of an important channel through which financial prices affect the real economy, Guidolin & Tam (2013). Ashcraft, Gârleanu and Pedersen (2011) and Ashcraft, Malz and Pozsar (2012) find that the TALF program

reduced spreads of previously issued (legacy) CMBS that were accepted as TALF collateral, but only by a small amount. Campbell et al. (2011) find that the TALF program reduced secondary market spreads without subsidizing individual securities, and at a very low loss risk to the US government. Contrary to these studies, I evaluate the effects of these programs on primary market spreads (at issuance) rather than on secondary market spreads, as the explicit goal of the Fed's TALF and the ECB's credit provision programs were to boost new ABS issuance that had come to a halt.

Secondary market spreads are not based on actual transactions. Instead, they depend on dealer quotes and pricing matrices. They may be affected by the overall stance of the economy and not just by ABS-related factors, which makes identification of policy effects solely on the ABS market difficult. As Vink and Fabozzi (2009) note, reliable secondary market spread data is typically difficult to obtain, while issuance spreads are a more accurate measure for the actual cost of debt, but also of the risk premium demanded by investors. Primary ABS spreads have previously been studied by Adelino (2009). He finds that spreads (other than AAA-rated) can predict future downgrades and defaults, even after controlling for the initial credit rating. Vink and Fabozzi (2009) find that non-US ABS spread determinants at issuance can be explained by credit ratings and bond market conditions. The Fed and ECB policy announcements were certainly expected to have a positive impact on the targeted primary market ABS spreads. This study, however, examines the impact of these programs on "excess" ABS spreads, that is, how ABS spreads have been affected more than broad market spreads during the weeks of policy announcements. The methodology draws on Campbell et al. (2011).

METHODOLOGY

Event studies have been widely used to assess short-run response to policy announcements. Their main strengths are simplicity and parsimony. The focus on the short-term changes of excess ABS spreads, for example, avoids the need to model the time-varying properties of its level, including trends, structural breaks, nonlinearities and non-stationarity. In addition, focusing on short time intervals avoids the need to specify an underlying spread model. Although the basis of policy evaluation is narrow in event studies, as Sahalia, Andritzky, Jobst, Nowak and Tamirisa (2011) note, they can still be suggestive of policies' long-term effectiveness, as positive immediate market reactions may be self-fulfilling and lay the ground for a sustained policy success. The intuition of an event study on ABS spreads is to gauge whether program announcements reduce ABS spreads more than they reduce broader market spreads. If that is the case, then the study provides suggestive evidence that the programs had a positive liquidity effect on the ABS market during the week of an announcement. The identification assumption is that the announcements come as a surprise to market participants, and that in the absence of TALF announcements, ABS spreads during each event window would be unchanged relative to broad market indices.

I employ event study techniques to assess the impact of TALF and ECB program announcements on newly issued ABS spreads in the US and euro area marketplaces, respectively. The procedure follows Campbell et al. (2011) and involves the following steps: (i) construct ABS spreads, (ii) proxy general (broad) market spreads, (iii) obtain ABS excess spreads as the difference of ABS and general market spreads and, (iv) regress weekly excess ABS spreads changes on program announcement dummies to evaluate how each announcement affected ABS spread weekly changes over and above broad market spread weekly changes. The ABS data is obtained from Thomson One Banker Deal Analytics and consists of micro-level characteristics of ABS deals at the date of issuance. I consider 12,839 fixed coupon rate ABS deals in the US marketplace and 776 in the euro area marketplace that would be eligible for financing under the TALF or ECB programs, originating from private financial and industrial institutions (Private Label). The limited number of ABS deals in the euro area marketplace during the crisis does not permit a time series analysis of announcement effects on any single asset class. Nevertheless, the selection criteria used for ABS deals reasonably minimize the differences across asset classes and enable the analysis of ECB policy announcement effects on the group of all eligible, newly issued, investment-grade, fixed coupon-rate ABS

asset classes, jointly. In the US marketplace, only auto ABS deals have frequent issues in the post-Lehman Brothers era so the Fed's TALF program announcement effects are evaluated just for this asset class. Data on the overall stance of the economy such as interest and credit default swap rates is obtained from Datastream.

I construct the ABS (yield) spread, s_t^i, for an ABS deal i issued at date t, as the difference of its fixed coupon rate and the swap interest rate of the closest maturity at the day of issuance. AAA-rated ABS have an average life of two years. Hence, if the ABS deal is offered for sale in the US marketplace, I subtract the two-year US interest rate swap from the coupon rate, and if the ABS deal is offered for sale in the euro area marketplace, I subtract the two-year euro interest rate swap. The choice of ABS spreads to swaps is based upon market practices. For example, the European Banking Federation (EBF) considers the swap index to be the derivative market's reference rate for the euro. In addition, Campbell et al. (2011) obtain indicative dealer quotes on secondary market ABS spreads from J.P. Morgan trading desk that are also reported as spreads to swaps.

The primary proxy variable to assess broader market conditions is the LIBOR-Overnight Index Swap (LIBOR-OIS) spread, s_t^M, which is the spread between the three-month unsecured interbank borrowing rate (LIBOR) and a proxy for the risk-free rate, the three-month overnight index swap rate (OIS). LIBOR-OIS spread has been widely used as a measure of counterparty risk and/or liquidity in the banking system. A natural alternative to LIBOR-OIS for general market spreads is the TED spread, defined as the difference between the three-month LIBOR and the three-month Treasury bill rate. As Wu (2011) notes, however, the T-bill rate is not a good proxy for the risk-free rate in periods of financial turbulence, as "flight to quality" increases the demand for Treasury bills more than in normal conditions. Campbell et al. (2011) alternatively proxy broader market conditions with indicative quotes on the 5-year CDX Series 9 index of investment grade corporate credit default swaps (CDS) from Markit. I consider all three variants of general market spreads to assess the robustness of the results for the TALF program evaluation. For the ECB program evaluation, I consider a fourth alternative, the three-month LIBOR-Repo spread. Financial institutions in Europe widely use repurchasing agreements (repo market) with the ECB to borrow against ABS collateral. Gorton and Metrick (2012) consider the financial crisis of 2007-09 as a bank run on the repo market. To get the excess spreads of a particular ABS deal i, I subtract the general market spread (e.g. LIBOR-OIS spread), s_t^M, from the ABS spread, s_t^i, at the day of issuance. I then obtain weekly average excess spreads, W_t, for all n AAA-rated fixed-coupon ABS deals as shown in

Equation 1:

$$W_t = \frac{1}{n}\sum_{i=1}^{n}\left(\mathrm{s}_\mathrm{t}^\mathrm{i} - \mathrm{s}_\mathrm{t}^\mathrm{M}\right) \tag{1}$$

In weeks where there is no ABS issuance, I use linear interpolation to fill in the missing values of excess ABS spreads. Lastly, weekly excess ABS spreads changes, ΔW_t, form the dependent variable in a regression on program announcement dummies. Dummies take the value 1 in the week of the announcement and equal zero otherwise. The interpretation of the dummy coefficients then is how much more ABS spreads to swaps changed relative to broad market spreads from the previous week. For example, a negative coefficient of 10 indicates that the TALF program announcement (or the ECB announcement in the case of the euro area marketplace study) reduced weekly ABS spreads by 10 basis points more than how weekly broad market spreads changed, compared to the previous week changes. **Table 2** provides a description of the announcements considered to have an effect on excess ABS spreads that were used in the event studies.

Table 2: Announcements Considered in the Event Studies

Date	Program	Announcement Description
01/13/2006	ECB	ABS eligible for Eurosystem credit operations must be denominated in euros, issued by entities established in the European Economic Area (EEA) and have at least one A-rating from a credit rating agency (CRA). Currently excludes the United States, Canada, Japan and Switzerland.
05/25/2007	ECB	ECB expands eligibility to issuers of the four non-EEA G10 countries: the United States, Canada, Japan and Switzerland. ABS must still be denominated in euros.
08/09/2007	ECB	ECB injects 94.8 billion euros in overnight credit into the interbank market, after the French Bank BNP Paribas froze redemptions for three investment funds, citing its inability to value structured products.
10/15/2008	ECB	ECB announces eligibility expansion to marketable debt instruments denominated in non-euro currencies, namely the US dollar, the British pound and the Japanese yen, and issued in the euro area. The Eurosysten starts offering US dollar liquidity through foreign exchange swaps.
11/12/2008	ECB	ECB announces that eligibility expansion to non-euro marketable debt instruments will start on November 14, 2008.
11/25/2008	TALF	Fed announces the TALF program
12/18/2008	TALF	TALF details announcement. Focus still on ABS, maturity of TALF loans extended from one to three years.
01/20/2009	ECB	ECB requires a triple-A rating from a CRA.
02/10/2009	TALF	TALF possible expansion to $1 trillion. CMBS mentioned as a possible collateral type. Under the Treasury's Financial Stability Plan, the Treasury would use $100 billion to leverage up to $1 trillion in lending (up from $20 billion and $200 billion respectively).
03/03/2009	TALF	TALF launches. First consumer ABS TALF subscription announcement
08/17/2009	TALF	TALF extension until March 31, 2010 for Asset backed securities
11/20/2009	ECB	ECB requires two triple-A ratings from CRAs
03/04/2010	TALF	Last commercial ABS subscription
03/19/2010	ECB	ECB announces that as of January 1, 2011, non-euro denominated ABS will no longer be eligible collateral
06/30/2010	TALF	TALF closes

RESULTS AND DISCUSSION

In this section, I present the results of event studies on how the announcements of the ECB's eligible collateral program for credit operations with the Eurosystem and the Fed's Term Asset Backed Securities Loan Facility (TALF) affected securitization in their jurisdictions.

ECB Eligible Collateral for Eurosystem's Credit Operations Program Evaluation

The sampling period for the ECB program evaluation is from September 5, 2006 to September 6, 2010. Excess spreads are constructed for all AAA-rated, fixed-coupon ABS deals at the day of issuance and then averaged at a weekly frequency as described in **Equation 1**. Out of 261 weeks in the sample, 43 weeks have no ABS deals that match the study's criteria: Private-Label, fixed coupon rate, AAA-rated, offered for sale in the euro area. For these weeks, excess spreads values are linearly interpolated. Four alternative measures of general market spreads are considered: (1) LIBOR-OIS, the spread between the 3-month unsecured euro interbank borrowing rate (LIBOR) and the 3-month euro Overnight Interest Swap (OIS) rate, a proxy for the risk-free rate; (2) LIBOR-Repo, the spread between the 3-month LIBOR and the 3-month repo rate used in repurchase agreements; (3) TED, the spread between the 3-month LIBOR and the 3-month AAA-rated government bond redemption yield; (4) CDS, the weekly change of the credit default swap index series ITRXTSF5 for investment-grade, senior financial institutions in the euro area. **Table 3** presents the regression results of excess ABS spreads under the four alternative specifications on eight ECB announcement dummy variables. Each dummy variable is equal to 1 on the week of the announcement, and is equal to 0 otherwise. The coefficient on each dummy is interpreted as the weekly change in ABS spreads relative to broad financial market spreads in the week of the announcement.

Table 3: Changes In Excess ABS Spreads In The Euro Area Around ECB Policy Announcements

Announcement	(1)	(2)	(3)	(4)
	LIBOR-OIS	LIBOR-Repo	TED	CDS
01/13/2006, (€)	-6	-6	-	-
	(-1.25)	(-1.28)		
05/25/2007, (US,CA,JP,CH)	-86***	-86***	-89***	-87***
	(-17.36)	(-17.42)	(-13.10)	(-12.63)
08/09/2007,(€94.8 billion injection)	-3	-2	-5	10
	(-0.55)	(-0.32)	(-0.71)	(1.42)
10/15/2008, (non-€ announce)	-22***	-23***	-29 ***	-12*
	(-4.46)	(-4.72)	(-4.28)	(-1.73)
11/15/2008, (non-€ start)	-22 ***	-23***	-29***	-12*
	(-4.46)	(-4.72)	(-4.28)	(-1.73)
01/20/2009, (AAA)	-41***	-41***	-42***	-46***
	(-8.30)	(-8.30)	(-6.24)	(-6.74)
11/20/2009, (two AAA)	-34***	-32***	-40***	-32***
	(-6.87)	(-6.54)	(-5.85)	(-4.65)
03/19/2010, (€ as of 01/01/2011)	27***	27***	26***	26***
	(5.49)	(5.42)	(3.80)	(3.72)
R2	0.01	0.01	0.01	0.01
N	261	261	184	178

*Notes: Each column corresponds to a different OLS regression. The dependent variable is the weekly change of average excess ABS spreads, for AAA-rated, fixed-coupon rate Asset Backed Securities originated in the euro area marketplace. Excess ABS spreads are defined as the ABS spreads over general market spreads. ABS spread is the coupon rate of a newly issued, fixed-rate ABS deal, minus the two-year EONIA interest rate swap. Four alternative general market spreads are considered: (1) LIBOR-OIS, the spread between the 3-month unsecured euro interbank borrowing rate (LIBOR) and the 3-month euro Overnight Interest Swap (OIS) rate, a proxy for the risk-free rate; (2) LIBOR-Repo, the spread between the 3-month LIBOR and the 3-month repo rate used in repurchase agreements; (3) TED, the spread between the 3-month LIBOR and the 3-month AAA-rated government bond redemption yield; (4) CDS, the weekly change of the credit default swap index series ITRXTSF5 for investment-grade, senior financial institutions in the euro area. Each row shows the coefficient estimate resulting from a regression of the relevant dependent variable on a dummy variable for the week spanning each ECB announcement date. The sample is weekly and covers the period September 6, 2005 – September 6, 2010. Coupon rates on newly issued ABS are obtained from Thomson One Banker and all other interest rates and CDS rates are obtained from Datastream. Results are reported in basis points with t-statistics in parenthesis, using robust standard errors. ***,**, and * indicate statistical significance at the 1, 5 and 10 percent levels respectively. The constant term is omitted.*

ECB criteria initially support only ABS denominated in euros and issued by entities in the European Economic Area (EEA). This announcement, on January 13, 2006, reduces ABS spreads by 6 basis points (bp) more than either the LIBOR-OIS, or the LIBOR-repo spreads proxies of general market spreads. However, this difference is not statistically different from zero. It is likely that market participants found the current eligibility criteria very restrictive. The three-month TED spread and the iTRAXX CDS index were not available in early 2006, so the announcement dummy is dropped from the general market specifications (3) and (4) in **Table 3**. The second announcement expands eligibility to ABS issued by entities established in the US, Canada, Japan or Switzerland, in May 25, 2007. Now excess ABS spreads are reduced by 86bp under the three-month LIBOR-OIS or LIBOR-repo spreads, by 89bp under the TED spread and by 87bp under the CDS spread. This is the strongest announcement effect, out of all ECB policy announcements considered in this event study.

The third announcement considered, on August 9, 2007, is not related to the ABS eligibility program but is added as control for a major event. ECB injects 94.8 billion euros in overnight credit in the interbank market after French bank BNP Paribas freezes redemptions for three investment funds, citing its inability to value structured products, Brunnermeier (2009). The LIBOR rate shoots up at 440bp, but ABS spreads to swaps do not react much differently than our proxies for general market spreads. Excess spreads are 3, 2 and 5bp below the first three LIBOR related proxies, or 10bp above the CDS market proxy. None is statistically significant. This is a positive finding, as the underlying assumption in this event study is that in the absence of ABS related announcements, ABS spread changes should not be any different from broad market spread changes. On October 15, 2008, ECB announces that non-euro denominated ABS will become eligible asset

classes, but the effective date is still unknown. That same week the Eurosystem starts to offer US dollar liquidity through foreign exchange swaps. On November 12, 2008, ECB announces the beginning of non-euro ABS eligibility. Both of these announcements have the same effects. Excess spreads over LIBOR related market spreads are reduced by 22 to 29bp, and by 11bp over the CDS spreads. The difference between the LIBOR related excess spreads findings and the ones over the CDS measure can be attributed to liquidity, as LIBOR market spreads capture both liquidity and credit risk whereas the CDS measure only credit risk.

The next two announcements raise the credit-rating eligibility requirements. The January 20, 2009 announcement requires one triple-A rating up from a single-A rating, while the November 20, 2009 announcement requires two triple-A ratings. These announcements reduce ABS excess spreads by 41 and 34bp over the LIBOR-OIS spread. The negative sign on the coefficients is to be expected, as the event study uses only the vintage of ABS that these announcements favored, the triple-A rated. Data on non-AAA rated securities are limited and spreads vary a lot across asset classes and credit ratings, making it impossible to assess and compare announcement effects against a "control" group.The last announcement considered is on March 19, 2010, when ECB announces that the temporary expansion of non-euro eligible assets will stop as of January 2011. Excess ABS spreads rise by 27bp because of these negative news. Results are robust under alternative broad market conditions specifications. Coefficients on announcement dummy variables carry the expected sign and are statistically significant at the 1% for ABS-related announcements, whereas they are not significantly different from zero for the non-ABS related capital injection announcement. This offers supportive evidence that the event study captures the direction and perhaps the magnitude of the short-run market response to ECB policy announcements, as reflected in the movement of newly issued excess ABS spreads.

Term Asset Backed Securities Loan Facility (TALF) Program Evaluation

The sampling period for the TALF program evaluation is from March 4, 2008 to March 06, 2011. Excess spreads were constructed for AAA-rated, fixed-coupon auto ABS deals at the day of issuance and then averaged at a weekly frequency as described in **Equation 1**. After Lehman Brother's collapse on September 15, 2008, there are no AAA-rated ABS deals in Thomson One's database until the announcement of the TALF program on November 25. Issuance has resumed since but in low volumes and infrequent issues. Most of it comprises of auto ABS. Private-Label issuance of Mortgage Backed Securities and of student loans practically disappeared. Credit-card issuance is present but with very infrequent deals, thus, not allowing for a separate weekly horizon event study analysis for this specific asset class. For these reasons, the event study on the TALF program uses only the AAA-rated, fixed-coupon auto ABS asset class. Out of 156 weeks in the sample, excess spreads for 76 weeks are linearly interpolated since there are no auto ABS deals to match the criteria: Private-Label, fixed-coupon, AAA-rated, offered for sale in the US marketplace. Three alternative measures of general market spreads are considered: (1) three-month LIBOR-OIS spread, where OIS in this case is the federal funds target rate; (2) three-month TED spread, the difference between LIBOR and the Treasury bill rate in the secondary market; and (3) the CDS weekly spread, the weekly change of the credit default swap index CMA CDX of investment grade securities in the Fall of 2007, in North America (Datastream mnemonic DCIG9S5).

Table 4 presents the regression results of excess ABS spreads under the three alternative specifications of general market spreads, on seven TALF announcement dummy variables that appear in **Table 2**. The initial announcement of the TALF program on November 25, 2008 does not reduce ABS spreads. In fact, ABS spreads continue to rise over all three alternative broad market spreads. Weekly changes of ABS spreads are 14 basis points (bp) higher than the weekly LIBOR-OIS spread changes, 9bp higher than the TED, and 7bp higher than the CDS, indicating that credit and liquidity risk in the US securitization market continues to rise. The second event date on December 19, 2008, specifies which asset classes are eligible for TALF loans. ABS spreads rise 19bp over CDS spreads and by 32bp over TED spreads. Both are statistically

significant. The spreads over LIBOR-OIS are 3bp lower, but not statistically significant. The differences in the results arise because the TED spread was reduced in the period between the two announcements, while the LIBOR-OIS spread remained relatively constant. Since 2009, LIB-OIS and TED move very closely.

Table 4: Changes in Excess Spreads of aaa-Rated Auto ABS Around TALF Policy Announcements

Announcement	(1) LIBOR-OIS	(2) TED	(3) CDS
11/25/2008, (announcement)	14***	9***	7**
	(4.93)	(3.06)	(2.18)
12/18/ 2008, (details)	-3	32***	19***
	(-0.95)	(10.79)	(5.74)
02/10/2009, ($1 trillion expansion)	-13***	-8***	-11***
	(-4.36)	(-2.81)	(-3.33)
03/03/2009, (launch)	-3	-6**	-12***
	(-1.10)	(-2.03)	(-3.77)
08/17/2009, (extension)	-2	-3	-2
	(-0.78)	(-1.12)	(-0.7)
03/04/2010, (last subscription)	-10***	-10***	-3
	(-3.55)	(-3.28)	(-0.83)
06/30/2010, (closure)	3	6*	-5
	(0.88)	(1.89)	(-1.56)
R2	0.00	0.00	0.00
N	156	156	134

*Notes: Each column corresponds to a different OLS regression. The dependent variable is the weekly average excess ABS spreads on AAA-rated, fixed-coupon Asset Backed Securities originated in the US marketplace. Excess ABS spreads are defined as the ABS spreads over general market spreads; ABS spread is the coupon rate of a newly issued, fixed-rate auto ABS offered for sale in the US marketplace, minus the two-year interest rate swap. Three alternative general market spreads are considered: (1) LIB-OIS is the spread between the 3-month unsecured US dollar interbank borrowing rate (LIBOR) and the federal funds target rate, a proxy for the risk-free rate; (2) TED is the spread between the 3-month LIBOR and the 3-month Treasury bill in the secondary market; (3) CDS is the weekly change of the credit default swap index CMA CDX in North America of Investment grade securities in the Fall of 2007. Each row shows the coefficient estimate resulting from a regression of the relevant dependent variable on a dummy variable for the week spanning each TALF announcement date. The sample is weekly and covers the period March 4, 2008 – March 6, 2011. Coupon rates on newly issued ABS are obtained from Thomson One Banker and all other interest rates and CDS rates are obtained from Datastream. Results are reported in basis points with t-statistics in parenthesis, using robust standard errors. ***,**, and * indicate statistical significance at the 1, 5 and 10 percent levels respectively. The constant term is omitted.*

The next three announcements in year 2009 reduce excess ABS spreads under all three alternative market spreads. The strongest announcement effect is the potential expansion of the program up to $1 trillion on February 10, with excess ABS spreads falling by 13bp over the LIBOR-OIS spread and similar results under the other measures. The first loan subscription on March 3 reduces excess ABS spreads by 3bp over LIBOR-OIS, 6bp over TED and 12bp over CDS spreads. The announcement on August 17 that the program is extended from year-end 2010 to March 2011, reduces spreads by 2-3bp but not with statistical significance. The last TALF ABS subscription in March 4, 2010 reduces excess ABS spreads by 10bp over LIBOR-OIS and TED spreads, or 3bp over CDS spreads. When the program closes in June 30, 2010, ABS spreads do not change significantly over general market spreads.

Overall, the event study finds that the TALF program announcements effectively reduced ABS spreads of newly issued auto ABS relative to broad market spreads, by reducing counterparty risk and increasing liquidity in the US securitization market. The findings are qualitatively similar to those of Campbell et al. (2011) on indicative secondary market spreads, who find that excess ABS spreads start to decline after March 3, 2009. However, the magnitude of announcement effects is smaller for the actual, primary market ABS data used in this study. The study finds that newly issued ABS spreads on AAA-rated, fixed-coupon auto ABS deals were reduced from a high of 396bp when the TALF was announced to 76bp when the program closed. This translates into a reduction of excess ABS spreads over general market spreads (LIBOR-OIS) from 266bp at the start of the program to 28bp at the close of the program.

CONCLUDING COMMENTS

This paper examines the short-term effects of central bank policy announcements in reducing the spreads of newly issued Asset Backed Securities (ABS) in the context of event studies. The European Central Bank's eligible collateral program for Eurosystem credit operations had strong immediate effects in reducing ABS spreads over and above general market spreads, when it extended eligibility to non-European Economic Area issuing institutions. Triple-A rated, fixed-coupon ABS to swaps fell by 86 basis points more than broad market spreads during the week of this announcement. The Federal Reserve's Term Asset Backed Securities Loan Facility (TALF) program had gradual, yet effective results also in reducing excess ABS spreads. The event that reduced excess ABS spreads the most in the US marketplace was the announcement that the TALF program could expand to $1 trillion, reducing spreads by 13 basis points. When the TALF program closed, only $70 billion had been extended in TALF loans.

Though spreads in both markets have stabilized since late 2009, the volume of Private Label ABS remains dramatically low relative to pre-Lehman Brothers bankruptcy levels. The event study on the ECB program shows that the initial target on euro denominated ABS by Euro Economic Area (EEA) issuers was not sufficient to reduce spreads in the euro area marketplace. Securitization markets are global and the strong reduction in the spreads that came from the expansion to non-EEA issuers proves that monetary authorities need to regard them as such. The event study on newly issued auto ABS spreads in the US marketplace shows that the primary market response to the Fed's TALF program announcements was not as strong as the findings of Campbell et al. (2011) on indicative, secondary market spreads. The results also show that excess ABS spreads had stabilized by the time the TALF program closed. Qualitatively this event study supports the findings of Campbell et al. that excess ABS spreads declined starting in early 2009. The extended period used in this study confirms that spreads remained stable since late 2009.

Despite the success of both programs in reducing ABS spreads, the volume of Private Label ABS issuance remains low relative to pre-crisis levels. Future research paths include the comparison of eligible and non-eligible TALF/ECB program asset classes as suggested by Sundaresan (2011), count data analysis for the number of deals issued around policy announcements, and assessment of spillover effects between the US and euro area marketplace from the two programs.

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HOBBY LOSS OR BUSINESS LOSS: IT'S CATEGORIZATION HAS A MAJOR TAX IMPACT

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ABSTRACT

When we think of a hobby, we think of something that is engaged in for recreational or pleasure purposes such as painting, writing, coaching, golfing, horse farming, film producing, honing one's athletic abilities to win an Olympic Medal, arts and crafts, music, a bed and breakfast establishment, a country estate, among others. However, these recreational activities are expensive to pursue and very well may have a profit motive component as well. On the other hand, a business is an economic activity engaged primarily to generate a profit. One can see where a hobby could be pursued for pleasure and profit. Also one could see where there could be a tax motivation to deduct the losses from a hobby operation by having it categorized as a business to offset other taxable income. So how to distinguish? Or rather, where is the "line drawn in the sand" that distinguishes between a hobby and a business is discussed herein.

JEL: K34

KEYWORDS: Hobby Loss, Business Loss, Income Tax Deductible

INTROCTION

Retired American television anchor and journalist, Jane Pauley was discussing her experience with her retirement one morning on a talk show, and commented that retirement today is very different then it was for prior generations. Today our youthful retirees see retirement as a "revolving door", with one door closing while another one opens up to the next activity in life. Baby Boomers are entering retirement these days looking to pursue new and old interests. Many find themselves using their time to turn lifelong passions into business ventures. Others, who are not retirees, who were affected by the recession, were forced to look for income from other sources through creative enterprise. This proliferation of new "startups" has caught the attention of the IRS because many of these businesses suffer losses in their early years. These losses, if correctly classified as a business loss are deductible from taxable income while the Hobby Loss is drastically limited. Thus, the distinction has significant tax consequences, and is presented here for consideration. Hobby or a Business? A hobby is a pursuit undertaken for recreational or personal purposes. Losses are deductible only to the extent of income. IRC Sect. (Internal Revenue Code, Section) 183 govern the treatment of these losses. If the taxpayer takes the standard deduction, and does not itemize and the hobby generated say $2,000 of income, and incurred expenses amounted to say $3,400 the income of $2,000 would be reported on line 21 on the front page of the 1040, as other income in the full amount and no deduction could be taken for the expenses. If the taxpayer itemized then it is possible that some or possibly all of the $3,400 of the expenses could be taken as a miscellaneous deduction which is first subjected to 2% of gross income. For example if the adjusted gross income of the taxpayer say was $50,000 then 2% of this is $1, 000 which would be subtracted from all of the itemized deductions in the miscellaneous category. Also the income is not allowed a contribution to a self-employed retirement account. The good news is that the income is not subjected to a self-employment tax. A business is a pursuit undertaken with a profit motive.

IRC Sect 162 governs these losses which are fully deductible. Losses are defined as excessive expenses that are ordinary and necessary to carrying on a trade or business. The same hobby as mentioned above, if it were proper to categorize as a business, would be allowed to deduct the fully loss of $1,400 from other taxable income. This example shows how this discussion has monetary consequences to the affected taxpayer. When we think of a hobby, we think of something that is engaged in for recreational or pleasure purposes such as painting, writing, coaching, golfing, horse farming, film producing, honing one's athletic abilities to win an Olympic Metal, arts and crafts, music, a bed and breakfast establishment, a country estate, among others. However, these recreational activities are expensive to pursue and very well may have a profit motive component as well. On the other hand, a business is an economic activity engaged primarily to generate a profit. One can see where a hobby could be pursued for pleasure and profit. Also one could see where there could be a tax motivation to deduct the losses from a hobby operation by having it categorized as a business to offset other taxable income. So how to distinguish? Or rather, where is the "line drawn in the sand" that distinguishes between a hobby and a business?

RESULTS AND DISCUSSION

The 1943 Line in the Sand

The IRS (Internal Revenue Service) made the distinction, with Section § 270 of the IRS Code, which Congress enacted in 1943, stating that if gross loss was more than $50,000 for five consecutive years then the activity was not considered a business venture. This was written with specific applications for farm losses in mind. One loophole here was that one could interrupt the five year losses to avoid the threshold.

The 1969 Line in the Sand

So, I n 1969 Congress replaced Section § 270 with Section § 183, which is the current application. Section § 183 makes reference to objective standards that take into account the specifics of each case. Presented below are the nine criteria to be considered according to the IRS regulation.

Nine Factors for Determining in Whether a Taxpayer Engages in an Activity for Profit According to Regs. Sec. § 1.183-2(b)

How the taxpayer carries out the activity (books, records, business plan).
The taxpayer's expertise.
The taxpayer's time and effort in carrying out the activity.
An expectation that assets used in an activity, such as land, may appreciate in value.
The taxpayer's success in this and other activities.
The taxpayer's history of income or losses from the activity.
The relative amounts of the profits and losses (occasional income?).
The taxpayer's financial status.
Whether the activity provides recreation or involves "personal motives."

More on the Nine Factors

No one of the factors is more heavily weighed than others.
The IRS may consider factors that are not listed.
The determination is not made by counting how many criteria are satisfied.
The determination is made by an examination of all the factors taken holistically.
The IRS can be subjective in its determination
If IRS asserts the activity is of a personal nature, then the taxpayer has the burden to prove the contrary.
The IRS shifts burden of proof to the taxpayer.

Noticeable here is that that there is not mention of a need to prove a reasonable expectation of profit which is unusual since a "business is defined as a pursuit undertaken with a profit motive". The IRS is more liberal in its categorization of a business pursuit. It has recognized that there are instances where businesses that sustain extended losses may eventually bloom and become profitable. So even though one does not expect to make a profit -- what matters is that there is hope that a profit will be made. So one does not have to be definitely sure of a profit but rather needs an aspiration of a profit. This can be seen as being a liberal interpretation for the taxpayer.

However the nine criteria and their application make the categorization of a business seem very subjective, and there appears to be much leeway in their interpretation especially when they are evaluated holistically. However there is a defining parameter in Sec. 183 (d) that states that if there is a profit in the three of the past five years then the activity may be defined as a business. If the activity consists of breeding, training, showing or racing horses then the rule is more liberal. In these cases, there is a need to show a profit for the two of the last seven years. Keep in mind this is a rolling period, so the look back of five years must have three years of profit to meet the test. So then a question arises, "If an activity has a loss in three out of five consecutive years, is it automatically deemed a hobby? The answer is not necessarily. The other factors mentioned in the Regulations can be relied upon to determine that the activity is, in fact, a business. The burden to prove it is not a hobby is generally on the taxpayer. However, meeting the 3 years of profit out of 5 year shifts the burden of proof to the IRS according to Pope, Anderson and Kramer (Federal Taxation, 26e pp I:6-29 and I:6-30)*.

Business income and expenses are reported on Schedule C for individual taxpayers. The business loss is fully deductible in the current year and can offset other income. It can also be carried back or forward to offset income in past or future years. The following is a synopsis of two actual cases where each were appealed by the taxpayer after the agent disallowed the business categorization of the activity loss and deemed it as a hobby loss. In one case the taxpayer was successful while the other was not. The order of appeal is first at the agent's level, then the manager's level, then the appeals level and finally tax court. Also, be mindful of the demands of the appeal process in terms of time and money.

The Storey Case: Lee Storey was a prominent lawyer with a California firm, when she became interested in her husband's past experiences as a member of the "Up with People" group and organization. She decided to make a documentary about the group. She took a sabbatical from her job, she archived old footage of the organization, she keep good accounting records, sought education regarding the film making processed, obtained insurance, and was able to make and market a DVD on the documentary which is called "Smile Until it Hurts". Her husband is in the documentary for a brief window of time. The Storey's took on their tax returns for 2006, 2007 and 2008 loss from this activity which the IRS disallowed. The agent deemed this activity as a hobby not as a business since the interest in the endeavor was sparked by a personal interest. The IRS assessed back taxes and fees for these three years in the area of $260,000. Lee Storey appealed and the judge for the Tax Court ruled in her favor. The judge had expressed that she was initially inclined to rule that it was a hobby since the activity was to create a documentary which has the purpose to educate, not to make a profit. Actually, the film was never profitable. However, when the facts of the case were evaluated using the nine criteria of Section 183, it was determined there was a profit motive. This was a great win for the film making industry which, in some cases, does struggle with long periods of financial outlay before profits are randomly realized.

The Hendricks Case: Dr. Daniel Hendricks, a surgeon from West Virginia and his wife purchased a large farm in 1968 for $50,000 in the local area. He raised grain and raised cattle and worked on the farm on Saturday, Sundays and during the week days. He eventually ceased farming and continued to only raise the cattle. The property had a barn and two sheds and no recreational structures or facilities. He had 70 to 100 heads of cattle. The tax returns for 1987,1988 and 1989 were audited and the agent disallowed the farm

business loss as it was constituted to be a hobby and the Hendricks were assess additional taxes and fees of approximately $40,000. They appealed and the outcome was the same. Then another appeal was made and the Tax Court again affirmed there was missing a profit motive. They were unable to defend their position three times.

CONCLUSION

So, this is a gray area, as these two cases show. If you wish to maintain that your activity is a business and not a hobby conduct it as a business and review the nine criteria to ascertain alignment with the IRS. Better yet, generate profit in at least three of the five year rolling period which will strengthen the case.

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REMODELING THE INTRODUCTORY ECONOMICS COURSE THROUGH AN APPLICATION OF ENTREPRENEURSHIP AND BUSINESS DEVELOPMENT PLANNING: A CASE STUDY

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ABSTRACT

Every business major is required to take at least one introductory economics course in college. The structure of the microeconomics component of the course lends itself appropriately to the application of business planning and development. In particular, a large segment of microeconomics covers chapters on supply and demand, elasticity, production functions, costs of production, market structures, and international trade. These very same concepts are core to the development of a business plan. The focus of this paper is to present a case study of how to apply these core economic concepts to entrepreneurship and business development.

JEL: L26; A22, A12

KEYWORDS: Entrepreneurship, Microeconomics, Pedagogy

INTRODUCTION

It is conventional wisdom that entrepreneurial ability is considered one of the four core resources at the center of any economic analysis surrounding scarcity and of the ways to surmount scarcity. In fact, the term itself was coined by French economist Jean Batiste Say (1803), as he sought to improve upon Adam's Smith's "The Wealth of Nations." In addition, Austrian economist Joseph Schumpter (1934) applauded entrepreneurship for its impact on economic development (Fayolle, 2014; Martin and Osberg, 2007). But for the dismal science, the concept of entrepreneurship was essentially relegated to the margins of theoretical discourse on scarcity. The 1960s the concept of entrepreneurship began to attract numerous scholars from different academic fields, borrowing applied concepts and theories from sociology, psychology, management and therefore becoming essentially multi-disciplinary (Fayolle, 2014, Carlson, et. al., 2013). By the 1970s this relatively new academic field (Landström 1999, 2000, 2005) found its home within the business school of most academic institutions (Kuratko, 2014; Welsh, and Tullar, 2013). Since the early 2000s the demand for entrepreneurship programs in the curriculum across universities worldwide has exploded (Meyer 2011) because of its potential to profoundly impact economic, political and social structures of accumulation (Morris, Kuratko, and Pryor, 2014) in a globalized world with shrinking employment, profits and economic growth.

Yet Economics Departments have been slow in integrating entrepreneurship into their curricula at the undergraduate level and into research specialties at the graduate level. In a survey of economic textbooks, Stull (2014) found only a limited coverage of entrepreneurship within them, with only three texts actually incorporating more analysis than mere definitions. The objective of this paper is to demonstrate that integrating entrepreneurship into the Economics curriculum at the basic level may be the most appropriate way to make way for future economists to take on entrepreneurship as a way of thinking and being in Economics and to take leadership in this field.

Case Study for Stetson University

The Economics Department at Stetson University emphasized a curriculum that is relevant to its local and global environments. Within that context, the Department addresses social issues of among others, poverty and inequality. It has developed the first university-based microcredit program in the blighted local community of Spring Hill and in a rural village in Tanzania. More recently the Department has taken this program into the prison communities. At the core of the curriculum in these programs is the development of a business as a means of entrepreneurship and empowerment. The results of these entrepreneurship programs was evident in our students as well as our clients in the community and is documented elsewhere. (Thaver, 2005). In 2011 the University launched a strategic effort to integrate entrepreneurship into the curriculum across the University. The Economics Department, along with several other Departments, convened at this historic meeting with the intention of developing ways to centralize the study and practice of innovation from an interdisciplinary perspective. Within a few years, Stetson University was named one of 19 colleges and universities across the United States to participate in the prestigious Coleman Foundation Faculty Entrepreneurship Fellows Program. The Program provides grants to faculty for integrating entrepreneurship into their courses and for presenting their research at conferences. Based on the Economics Department's previous work on entrepreneurship, and its intention to make the Introductory Economics course more relevant to our students, it was naturally selected to participate in this Fellows Program through its Essentials of Economics Course.

The Essentials of Economics Course at Stetson University is a one-semester course that builds on introductory macroeconomics and microeconomics concepts. The component of the course integrating entrepreneurship emerges from the core assumption in economics, namely, that entrepreneurship as one of the four scarce resources in economics may be developed to overcome problems of income inequity, poverty and unemployment, while allowing entrepreneurs a means to economic self-determination. The structure of the microeconomics component of the course lends itself appropriately to the application of business planning and development. In particular, a large segment of microeconomics covers chapters on supply and demand, elasticity, production functions, costs of production and market structures. These very same concepts are core to the development of a business plan. For example, a typical business development program's introductory module addresses the question of what makes an entrepreneur – one of the four factors of production. A second building block engages one in "identifying business opportunities" or in other words, identifying one's product, customers, and competition which correlate with demand, demand elasticity, and market structure. Then comes the costs of production, pricing, and break-even analysis to determine what minimum quantity must be produced/sold at what price under what market structure.

Implementation

Entrepreneurship Module

The course syllabus is structured to address the core concepts covered in most introductory economics courses class that ties in with entrepreneurship. During the first part of the semester the course focuses on economics as a social science aimed to address the problems associated with scarcity in an efficient manner to yield optimal outcomes in a market economy (Chapter 1). During the course of this chapter through various readings (for example, http://www.businessinsider.com/what-makes-an-entrepreneur-2013-8) and videos(https://www.ted.com/talks/knut_haanaes_two_reasons_companies_fail_and_how_to_avoid_them#t-441730), students are asked to critically think about how entrepreneurship may address their own individual problems that emerge from scarcity of resources. The most common answer by students ties in closely with what the literature finds is that of student debt. Indeed, according to Damos (2011), American student loan debt exceeds credit card debt (Demos, 2011). At the same students expect more of a work-life balance than their parents (Twenge, Campbell, Hoffman, and Lance, 2010) leading to the half-truth that the flexibility of self-employment would allow for this balance.

To effectively address the scarcity problem, students are taught the tenets of different market systems ranging from capitalist systems to command economies. At this stage of the course students investigate the potential for successful entrepreneurship under different market structures. To their surprise they realize that although the US is the most advanced country in the world, it ranks only 37th in terms of entrepreneurship. Further, unlike textbook coverage, most poor countries have a high entrepreneurial spirit whether they are capitalist or not. This allows for pause on what makes an entrepreneur: extremely hard work and true grit, mastery over what a person is compassionate about, and a supportive legal, business, political and social environment. Videos (http://www.ted.com/talks/dan_pink_on_motivation) and other assigned readings (for example http://www.huffingtonpost.com/entry/5-ways-to-tell-you-were-raised-by-helicopter-parents_us_5609de6ee4b0dd850308e260) are assigned to reinforce the importance of these processes for a successful business. The structural skeleton of the entrepreneurship module that closely correlates with this section of the textbook is:

Being an Entrepreneur; developing a business concept: Module 1 is designed to get a potential small-business owner/grant-writer/project manager to realize what being an entrepreneur/innovative thinker entails. Through this Module, participants will develop a clear idea of their strengths and weaknesses as an entrepreneur/leader, and learn ways to develop their comparative advantage in business.

Thereafter, the focus changes to demand and supply in individual markets to show how free markets determine equilibrium price and quantity. Equipped with these tools, students see the impact of demand and supply elasticity. At this juncture they glimpse into the importance of demand elasticity in determining prices, revenue, and profits. In essence, through elasticity, the concept of success in entrepreneurship is revisited. Studies show time and again that the more flexible a person is, the more they are likely to succeed in their personal lives and in their careers, holding other things constant (http://www.inc.com/peter-economy/11-habits-of-exceptionally-flexible-and-successful-people.html). Similarly, the more flexible a business is in learning from competitors, the more likely it is to succeed. Flexibility and elasticity are parallel indicators of success. The entrepreneurship module that closely correlates with this section of the textbook is:

Identifying opportunities; Your Product, Your Customers &Your Competition: To be a vibrant and successful business (person) it is very important for participants to know their product or service extremely well. To make it stand out, a business must be able to clearly distinguish its product from other similar products on the market so that customers see its unique properties. Knowledge of their competitors is essential to gather insight into how to improve its product's strengths and overcome the product/service's weaknesses. However, none of these matters if a business does not know its customers' needs, tastes, interests and background. In other words, a business cannot survive solely on a hunch.

Then comes what is considered one of the hardest topics in the textbook: production functions and the costs of production. It is here that students participate in simulations of the production functions and calculations of their associated costs. Once students understand these core concepts, they begin to perceive the importance of researching their markets to accurately gauge their actual production functions and costs of production that would ultimately affect the shape of the supply curve for their business and industry. They are then introduced to a sample business plan to describe how businesses use these concepts to develop their business plans (http://www.bplans.com). During this time student learn how different jargon is used for the same concept by businesses and by textbooks. For example, they realize that the equivalent terms for total variable costs (TVC) and total revenue (TR) in economics are the cost of goods sold (COGS) and gross income (GI) respectively in business.

Building on these difficult concepts, the course advances to an analysis of different market structures, starting from perfect competition and moving on to imperfect market structures where most businesses are located. This is one of the most enlightening times for students as they come to terms with the types of demand curves that their businesses would face and that profits depend on their business structure. Students become more astute about the wisdom to study their market to create their own business niche. The concepts of elevator pitch (https://www.sba.gov/offices/district/mo/st-louis/resources/what-elevator-speech-or-pitch-and-why-do-i-need-one) and fixed costs are central to an understanding of product differentiation and barriers to entry and exit under different market structures. The entrepreneurship modules that closely correlate with these sections of the textbook are:

Prices, Revenue & Costs: As with every business, one must know the costs of production, revenue, break-even point of their particular business. That requires an understanding of how to price products or services so they are competitive and sustainable.

Cash Flows, Financial Statements and Insurance; Cost analyses and negotiating with lenders: Keeping accurate financial records and performing a financial health check are very important attributes of a successful and thriving business. Cash-flow, income statements, and balance sheets are all central to business planning and development. Providing reasonable financial data are essential for securing loans and/or donations. Cash-flow analysis allows a business to conduct a periodic check on the company's financial health. A projected cash-flow statement estimates the stream of money into and out of the business in coming weeks or months or years, based on a history of sales and expenses. Cash-flow analysis is important because it is the core tool for maintaining control of business finances. For example, one can show profits in a company, but still be short on cash if a customer is late on payments. While costs can usually be cut, a business can't always generate income or sales immediately upon need. A balance sheet is another important financial statement providing a financial snapshot of a business at any given point in time. An income statement, unlike a balance sheet, covers a period of time, usually monthly or quarterly to examine business performance over the period and is sometimes referred to a Profit and Loss Statement.

Entrepreneurship and Business Plan

Throughout the first part of the course, students explore the ideas of entrepreneurship through theories and core economic concepts. The next phase of the course involves each student deciding what business he/she would like to launch, and after completing a series of the four business development modules described above, each student formulates his/her own business plan focusing on a product or service that they are passionate about. Several examples of such business plans include creating an environmentally green organic restaurant, a micro-brewery, an ice-cream service that only offer wholesome ingredients, and a consultation service for new business owners.

The reality is that while many students are eager to think about starting a business at some point in their lives, others are more interested in creating non-profit organizations to address some societal concern. Since the structure of the business plan parallels those of grant-writing as well as non-profit organizations, those students not interested in developing a business are encouraged to build their project/grant writing skills by developing an organization of interest. A few examples of such organizations involves a special-skills school for low-income families, an after-school youth athletic clinic, a coffee-shop for the poor; a microcredit program, and an orphanage in a developing country.

Discussion

Since this is the first time that the introductory economics course has been taught in a way to apply core economic concepts to entrepreneurship and business development, results of its effects will only be available at the end of the semester. However, a few preliminary points are noteworthy:

Economics Departments face a huge, but surmountable challenge: An introductory economics course forms the core requirement for Business degrees across the world. Many of these Business students treat the subject as the dismal science for different reasons than originally conceived and treat the course as a gut level course merely to tolerate. Within this context several students who seemed lackluster during the first part of the course, awakened to this applied challenge. Interestingly, in thinking about entrepreneurship and what makes businesses succeed or fail, several of these lackluster students began taking responsibility for their lack of performance and felt reminded about how to keep their eyes on the prize.

Several top performing students enjoyed the pace of this business development model and felt that it tied very well to the rest of the microeconomics component of the course and brought them to life.

Considerable time was spent showing a few students the virtue of completing a business plan, namely that at worse, they would have developed a marketable skill over and above learning core economic concepts. Academic institutions have been striving towards interdisciplinary learning. Engaging in the pedagogy of entrepreneurship and business development is inherently interdisciplinary. (Kuratko, 2017; Hynes, 1996).

CONCLUSION

Having gone through this experience one semester, our hypothesis that integrating entrepreneurship into the introductory economics course may be one of the fastest way to make Economics seem cool to students who are required to take the course. It also unifies students with similar aspirations, whether they be individualistic tendencies towards accumulation or social approaches to a holistic life.

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BITCOIN: SPECULATION IN THE DIGITAL ECONOMY OR CURRENCY OF THE FUTURE?

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ABSTRACT

Can the bitcoin (BTC) become a mainstream global cryptocurrency as its founders intended? Core to this question is whether or not the value of BTC compelled by fundamental economic forces rather than short term speculative market dividends. Using Persaran's cointegration and error-correction models, this research analyzes the effects of investor sentiment, indicators in the Bitcoin economy, and the effects of political instability and media on its weekly price for 2012-2013. Results reveal that the price of BTC is consistently significant throughout the years, although with differing magnitudes depending on the time period. Overall, while BTC research is still in its nascent stage, there is evidence that BTC is a global cryptocurrency that must be taken seriously.

JEL: E42, E44, E50

KEYWORDS: Cointegration, Cryptocurrencies, Bitcoin, Exchange Rate, Money

INTRODUCTION

Bitcoin (BTC), a decentralized, peer-to-peer virtual currency, currently trading at $433, an exponential increase in value since its inception in 2009, has gained the attention of economic analysts about its potential to become a mainstream global cryptocurrency. As of 2016 many commercial and financial institutions ranging from Overstock.com to Dominoes to the NBA's Sacramanto Kings to venture capital firms (Casey, 2014; Barre, 2015) have used it as a medium of exchange and a viable alternative to traditional money. Bitcoin differs from traditional fiat currency in several ways: it is neither governed, nor backed, by a central agency; the use of cryptography makes it anonymous but not untraceable; and as a currency it has a predetermined supply cap with its offering into the market increasing strategically and gradually. As a virtual currency, analysts have questioned if Bitcoin exhibits the characteristics of a virtual currency or as a speculative investment. This research paper aims to develop a model of Bitcoin prices based on economic forces of supply and demand. The model tests the hypotheses that investor sentiment, BTC indicators, media, and political stability are significant determinants of its price.

LITERATURE REVIEW

Bitcoin is a cryptocurrency with almost anonymous transaction and extremely low administrative costs, unlike other currencies. Moreover, its highly transparent open-source software is managed by highly talented volunteer developers, eager to see its continuation of a decentralized anti-regulation medium of exchange and store of value. (Zohar, 2015). With its continuous innovations by its developers, Zohar contends that it is on its way to becoming a force in the global money market. Yermack (2013) however, argues that Bitcoin acts more like a speculative investment because it performs poorly as a unit of account and as a store of value due to its high volatility (p. 2). In addition, because its value is untethered to other currencies, it is a poor tool for risk management. Zohar (2015) rejoins this critique by suggesting that since its primary clientele are technology enthusiasts and experts who see the currency taking a prominent role in online commerce, as well as those who propose a decentralized currency, the confidence of this currency is gaining more traction over time as noted by the development of BitLicense by the New York State Department of Financial Services. Moreover, no currency is perfect, so BTC does not need to be so.

Barre (2015), Davidson and Block (2015) and Zohar (2015) provide insight into why miners introduce new Bitcoin into its supply function: supply is fixed; certain consensus rules and incentives are in place to keep the network secure and stable without the requirements of an intermediary regulatory body, which itself has high transaction costs. Kroll, Davey and Felten (2013) explain through the use of game theoretic analysis why players are incentivized to adhere to these consensus rules and maintain the network. Nakamoto (2008) developed a digital currency as a way to circumvent intermediaries in money exchanges as they tend to accumulate power over time to influence banks requires trust in institutions. In essence, Bitcoin allows for exchanges without trust in traditional institutions of monitoring, but as Kroll, Davey, and Felten (2013) argue, that some level of trust and cooperation is required to sustain the currency.

It is also possible to speculate about Bitcoin's value through exchange rate volatility, which is how the Bitcoin-US dollar exchange fluctuates over time. Investors profit from short-term holdings of the currency, thus the price may also be determined by exchange rate volatility and its determinants. Rose (1994) contends that exchange rates are not only driven by macroeconomic fundamentals, but also by the microeconomic forces of high-frequency asset-market variables.

As the Internet changes the way people interact with each other, Bitcoin may be changing the way payments are made in the digital landscape. Its stability as well as its unique protocol that does not allow for asymmetric information and power points to its potential to be a viable currency of the future. This research therefore attempts to determine how the price of Bitcoin may be affected by various macroeconomic and microeconomic forces.

METHODOLOGY

The model is a time-series regression specified as follows:

$$P_{BTC} = f(VIX, QUER, S_{BTC}, VOL, P_{LTC}, CNY, D_{CYP}, D_{NEWS})$$

Where:

P_{BTC} = the price of Bitcoin in period t
VIX = the volatility index of the S&P 500
CNY = the volume traded on the Shanghai Stock Exchange (SSE) 380
QUER = a weighted index of the number of BTC queries on Google
S_{BTC} = the total supply of Bitcoin in circulation
VOL = the volatility of the exchange rate
P_{LTC} = the price of Litecoin, a substitute for Bitcoin
D_{CYP} = a dummy variable indicating whether BTC falls during or after the Cyprus bank run
D_{NEWS} = a dummy variable indicating whether Bitcoin made the news headlines in time t

The signs are hypothesized below:

$$\widehat{PBTC}_t = \beta_0 + \overset{(+)}{\beta_1 VIX_t} + \overset{(+)}{\beta_2 QUER_t} + \overset{(+)}{\beta_3 SBTC_t} + \overset{(+/-)}{\beta_4 VOL_t} + \overset{(+)}{\beta_5 PLTC_t} + \overset{(+)}{\beta_6 CNY_t} + \overset{(+)}{\beta_7 DCYP_t} + \overset{(+)}{\beta_8 DNEWS_t} + \epsilon \quad (1)$$

<u>Data Sources and Specifications</u>

The data are measured daily for the years 2012 and 2013. Data on the price of Bitcoin (PBTC) are found on bitcoincharts.com, and refers to the price traded on the Bitstamp exchange. Data on the VIX are found on the Chicago Board Options Exchange (CBOE) Market website (cboe.com), and acts as a measure of

investor sentiment in US financial markets. Queries data (QUER) can be found on Google Trends indexed over a certain time period (google.com/trends). Daily data are available in 90-day increments. Beyond the 90 days, Google indexes the data weekly. In light of these facts, the index can be transformed and weighted by multiplying the percentage change in the daily values with the weekly index, creating weighted daily data for the year 2013 (Johansson, 2013). The supply of Bitcoin (SBTC) follows certain mathematical algorithms such that a) there is a 50% reduction every 4 years and b) the difficulty of mining BTC gets harder with every block mined. Volatility (VOL) is a measure of the volatility of the BTC/USD exchange rate. The VOL model is the calculated volatility of a one-percent change in the standard deviation of the exchange rate, which can be calculated as follows:

$$VOL_{i,t} = \left[\frac{1}{m}\sum_{i=1}^{m}(\ln P_{t+i-1} - \ln P_{t+i-2})^2\right]^{\frac{1}{2}} \qquad (2)$$

The price of Litecoin (PLTC), a substitute for Bitcoin, is retrieved from cryptocoincharts.info, and is denoted in US dollars. The volume of stocks traded on the SSE 380 is a measure of market liquidity, which is then used as an indicator of investor sentiment. China holds 8% of all BTC, according to bitcoincharts.com, and the rise in volume traded, holding all others constant, implies a rise in market volatility and risk, thus inducing a rise in the price of Bitcoin as investors either hedge their risk in digital currency or place risky bets on BTC (Baker and Stein 2003, p. 285). Using daily traded volume data on the SSE 380 can indicate whether market liquidity as investor sentiment is significantly correlated with the price of Bitcoin. This data can be found on stockhistoricaldata.com and gives raw values for the total volume traded on day t. The political and economic events in Cyprus (CYP) are included in the regression as a dummy variable to analyze whether the Cyprus bank run truly acted as a catalyst in Bitcoin's popularity, which Efythymiou and Michael (2013) argue. The final variable, the number of times Bitcoin was featured on a headline (NEWS) is retrieved from Google trends as well and hopes to measure the effect of media on price volatility, outlined in Ederington and Lee (1993).

RESULTS AND DISCUSSION

Utilizing Pesaran's cointegration model introduced in the methodology, the short-run error-correction model with differenced lags returns the following results, with the differences of the variables taken to create a stationary series.Our results point to the most significant variables being the price of Bitcoin in the previous period, the Shanghai Stock Exchangein t-4, the supply of Bitcoin in t-3, and the price of Litecoin for several time periods. The error-correction vector has rendered the QUER, VOL, and D1 variables insignificant. The error-correction coefficient indicates a 0.56% adjustment on a daily.

Several diagnostic tests were performed to determine whether the model has been correctly specified. These include the Durbin-Watson, Breusch-Godfrey, the RESET and the Wald test which rejects the null hypothesis that the relationship parameters are zero, implying the existence of cointegration. The two tests for serial autocorrelation returned mixed results. The Durbin-Watson did not indicate the presence of autocorrelation, but the Breusch-Godfrey did. These may be attributed to the stochastic techniques used in calculating the test statistic. The RESET test suggests there is misspecification. The Jarque-Bera does not the reject the null hypotheses that skewness and kurtosis are zero. Finally, the Augmented Dickey-Fuller test is significant on the 5% level, rejecting the null hypothesis that there is a unit root. Thus, the model is stationary.

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INTRODUCING ENTREPRENEURSHIP INTO AN UNDERGRADUATE SOFTWARE DEVELOPMENT COURSE

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ABSTRACT

During the past decade, undergraduate computer science students have become progressively more interested in pursuing less traditional paths of employment after graduation. While most still choose to work for established businesses, others are choosing to start businesses of their own. For students in computer science, developing novel software products is one viable approach to this end. To address our students' growing interest in entrepreneurship, during the last three years, we have modified the content of our Software Development course to introduce the Lean Startup philosophy and simulate the process students starting their own businesses would take to do so. The class begins with students "pitching" their ideas to other students in the class, then choosing the project(s) they will work on, interviewing clients and potential customers to determine the requirements for the product, and finally, developing the product. Four software products have been developed in this period, including one that received second place in an innovation competition and attracted the attention of a venture capitalist. In this paper, we will further describe details of the course, the products developed, and student attitudes both during and after the class is over.

JEL: L26; O3

KEYWORDS: Entrepreneurship, Technologies

INTRODUCTION

At Stetson University, the Joseph C. Prince Entrepreneurship Program provides courses and a minor in entrepreneurship for students in any major. Through a grant from the Coleman Foundation, the program is working with faculty in Music and the Arts & Sciences to infuse entrepreneurship into courses in different majors and departments. As part of this initiative, the Department of Mathematics and Computer Science has revamped its Software Development II (SDII) course to not only include a component on entrepreneurship, it has done so by attempting to simulate the process students would undertake should they undertake the creation of a software product as part of a new business venture. The course does not attempt to be complete in teaching all aspects and models of entrepreneurship. Rather, it only focuses on the Lean Startup philosophy of Ries (2011), as the primary objective of the course is for students to develop a substantial project for clients rather than be an authoritative course on entrepreneurship. Students in the course learn the five principles of the lean startup philosophy, examine case studies of real startups that required substantial software development projects, and apply the concepts to a project of their choosing. In the following sections, a brief literature review will be provided, followed by the methods, processes, and tools used in the course. Finally, results for the course are provided, along with concluding comments.

LITERATURE REVIEW

During the past decade, there has been a discernable increase in the number of entrepreneurship programs and educators offering courses and degrees in entrepreneurship (Duval-Couetil and Long, 2014). However,

while over 2,100 colleges and universities have introduced entrepreneurship into curricula by 2011 (Baum and Ma, 2011), over half of the students taking such courses have indicated that they do not feel adequately prepared to start their own businesses (Bureau of Labor Statistics, 2012). And the success of present entrepreneurship programs in actually getting students to start companies is still less than clear (Schramm, 2014). While predicting future interest in entrepreneurship for Millennials and future generations is difficult, some interesting traits may play a role in their deciding employment paths. For example, more so than previous generations, Millennials expect a strong work-life balance, with three out of four stating that it drives their career choices (Twenge, Campbell, Hoffman, and Lance, 2010), potentially preferring the flexibility of self-employment. However, Winkler, Troudt, Schweikert, and Schulman (2015) find greater self-efficacy as well as higher levels of entrepreneurial intentions in older students, potentially because of prior life experiences. At the same time, for the first time in American history, student loan debt exceeds credit card debt (Demos, 2011). Two-thirds predict they will perform in the top 20% of their adult jobs, but the physical impossibility of this has led to increased signs of anxiety, stress, and depression, as well as lower scores in self-reliance (Twenge, 2009). How these conflicting traits will impact student choices in starting businesses is yet to be determined.

Clearly, the greatest possibility of success for students who enroll in entrepreneurship courses will be enhanced if students acquire a strong working knowledge of the various aspects of starting a business. For computer science students in particular, learning how to effectively use their skills and knowledge of computer science to develop software products coupled with principles of entrepreneurship to apply that knowledge to starting a new venture should lead to greater success. Doboli, Kamberova, Impagliazzo, Fu, and Currie (2010) have introduced a model of entrepreneurship education that involves the inclusion of add-on modules to the computer science and computer engineering disciplines at Hofstra University and Qatar University. With their model, work is broken into breadth and depth components. They assess interest in entrepreneurship via a survey provided to the class, and found that more than half of student expressed an interest in further pursuing entrepreneurship. Winkler, Troudt, Schweikert, and Schulman (2015) use an experiential model, presenting a case study in which they infuse entrepreneurship to creating a virtual e-business. As will be described below, this paper describes a depth model focused on applying entrepreneurship to developing an actual product.

METHODOLOGY

General Structure

At Stetson University, all computer science (CS) and computer information systems (CIS) majors are required to complete a two-semester software development course sequence. The first of these courses introduces students to the software development lifecycle, with students developing software products in teams, utilizing version control, issue tracking, and pair programming. The second course, Software Development II (SDII), is completely comprised of two group projects: one maintenance project, and one full development project. The maintenance project introduces students to the complexities of working with code developed by others, with that code often poorly designed, developed, and documented. The second project is typically a student-chosen project on essentially anything the students are interested in. Historically, a popular project choice was the development of a game of some sort. Larger projects are typically segmented into parts where each is completed by smaller teams of two to four students. One important aspect of this work is that a large final project requires that all components interoperate as a commercial software product require, so each smaller team must successfully complete their portion for the final project to be successful. For nearly two decades now, the major goal of the SDII course has been to simulate the environment students will face in developing software in practice upon graduating.

During the last three years, however, the SDII course has been modified to include an additional dimension, namely entrepreneurship and how software development proceeds when done in support of a new venture.

In addition, for the last two years, support for this project has been provided by the Coleman Foundation, with Stetson being chosen as one of only nineteen universities receiving these grants nationwide. While a number of possible approaches or theories for entrepreneurship exist, the goal of the course is not to teach a survey of entrepreneurship per se, but rather, to introduce one approach and have students apply it to one major project. As one very successful model for entrepreneurship for technology startups has been the Lean Startup (Ries, 2011), this approach has been adopted for the course. This approach differs from that of Doboli, Kamberova, Impagliazzo, Fu, and Currie (2010), who include both depth and breadth add-on modules to the computer science and computer engineering courses. As any new venture will ultimately adopt some approach and apply it in depth, rather than utilizing all approaches at one time, we have chosen depth over breadth in introducing entrepreneurship into the SDII course. Also, it should be noted that the two professors who have taught this course for the last fifteen years have a combined total of over 30 years of professional software development experience in addition to being academics, both having experience consulting with start ups.

Course Process

In pursuit of the goal of promoting entrepreneurship, very early in the course the Director of the Joseph C. Prince Entrepreneurship Program at Stetson, as a guest lecturer, conducts a dialog with students about entrepreneurship, the challenges faced by being an entrepreneur and what sorts of personality characteristics fit well with being an entrepreneur. The Director also introduces the students to the basic steps an entrepreneur takes from inception to delivery of a software product as part of a new technical venture. The class is then introduced to the lean startup philosophy, along with its five principles (Ries, 2011; Lean Startup, 2016). Discussions begin centered around the central tenet of determining more quickly what works in developing a product and discarding what does not, alluding to how the class will achieve success in implementing such a strategy in product development. A number of case studies are viewed from Lean Startup (2016), and discussions of what successful companies practiced and observed during their own launches continue.

Concurrent with the above discussions on entrepreneurship and case studies, students are asked to generate a list of possible software products they would like to develop, and each student is asked to make a pitch to the class about their ideas. The professor and students also solicit suggestions from various administrative departments on products they use, problems faced with these products, and ideas for better or new products. Students then conduct market research pertaining to the viability of their ideas, including talking to potential clients who would be in the market for their proposed product, and with this new information, pitching to the class once more. After discussion on the ideas presented, students decide on the project or projects they will develop throughout the course. As a typical size for the class ranges between 5 and 20 students, the decision on project(s) selection is based on the size and scope of the projects proposed and student interest. If two projects are chosen, two rounds of voting by the students are used to select the two projects that have been pitched. For a single project, only one round of voting is required. Retaining the requirement of a maintenance project for the course, the selection of the maintenance project has been modified to build student proficiency with the language and tools that will be used for the core project. For example, if the final project is to be a web application, students may break into smaller teams, with one group working on Android mobile development, one on iPhone development, one on web front end development, and one on back end and database development. All students participate in the core design and interfaces, but development takes place separately, conforming to the agreed-upon interfaces. Each smaller team then works on a separate maintenance project appropriate for their component of the product, typically chosen from online open source projects. The maintenance phase generally lasts for three weeks, at which point students move on to the final project.

For the final project, students are required to submit their code to online repositories (e.g. Github or Bitbucket) so that other students may instantly access other groups' codes in their development. Students

develop test cases to test their code, perform code reviews, and provide in-class weekly updates on progress, and must set and meet short- and long-term milestones. Ideally (though success varies), students develop iteratively such that they may present updates to clients for the project (e.g. the administrative department suggesting the product, or if their own idea with no clear client, the professor for the course.) Following the lean startup approach, pivoting to adjust to client needs is critical for limiting wasted time developing a product that differs from what clients actually want. More frequent meetings with clients is the best means for keeping the project on track. The course ends with the final product being presented to the Department and any clients or groups involved with the process.

RESULTS AND DISCUSSION

Four projects have been completed over the last three years. A brief description of each is provided below.

Xeres (2013)

The Xeres project originated from a need presented to the class by Stetson's IT department. After eight months evaluating different product reservation systems to track loaned out equipment, IT found all to be either too complex and expensive or very affordable but inflexible. Serving as the clients for the class, IT worked closely with the class as a reservation system was developed. By the end of the semester, Xeres was installed and continues to be used by IT. In its original form, the product allowed items to be reserved, loaned, and tracked. The system was both calendar and menu driven with a very easy to use interface, flexible product entry and modification, and dynamic property generation. Three students continued debugging, developing and updating the program after the semester was over, developing more flexibility into the product to morph it form a reservation system for equipment to one that could be used for multiple other uses, such as reserving rooms or tickets for sporting events. The students presented the project at the 2015 Cairnes Foundation Innovation Competition and received the $5,000 second place award (Parks, 2015) and the interest of a venture capitalist to fully fund their company upon graduation. Unfortunately, disagreements between the students on stock distribution stymied incorporation efforts.

MobileBlueLight (2014)

In collaboration with Stetson's Public Safety department, students developed a mobile blue light application for iPhones and Android phones. Students in the class noted that fixed blue lights for making emergency calls, especially for students walking alone at night, were few and far apart. Certain areas of campus, such as fraternity row, had none. The mobile apps developed by the students allowed ready access to Public Safety with the swipe of their finger on the app-ready phone. One group in the class developed the back end program to drive the product, while a different team developed the web application that would run on Public Safety's monitoring desktop. Through interviews with Public Safety, students developed a means to reduce false positive alerts, rank alerts in priority, and make the application web-based so that no software needed to be installed on monitoring computers. By the end of the semester, a fully operational prototype was working on both types of phones, the desktop, and back end servers. While initially, students displayed an interest in continuing work on the application, interest dropped when classes began again the following semester due to time constraints.

TutorMe (2015)

In 2015, two projects were completed. Both projects were web-based applications. *TutorMe* was targeted at Colleges, Universities and Schools, and was an application that could be used by students to schedule tutoring appointments, allow tutors to manage their schedules, allow students to rate tutors, allow tutors to log problem students, and provide analytics to instructors and persons managing a tutoring service so as to be able to assess the service and students' use of the service. Students in the class contacted different

schools using existing products to determine short-comings and features that would be desirable. Based on the feedback received as well as other on-line market research, the product developed contained features that were found to be needed, and not present in existing products. Most of the features were completed by the end of the semester. Four members of the team that worked on the project decided to continue and work on making the product commercial. After consulting with the professor and Director of entrepreneurship, the students continued to draw up legal documents required to work together. Progress has been slow, but work continues.

OddJob (2015)

The second 2015 project, *OddJob*, was designed to be an "Uber for Odd Jobs" that need completing and individuals who provide services to accomplish those jobs. It was designed to allow the posting of the odd jobs, posting of resumes and skills by providers, contractual agreements to perform work, searchability for jobs and providers based on type of job and geographic location, and rating of providers and customers. While a fair number of the features were completed, a fair amount of work remained by the end of the class to make the product viable. Two of the students from the team who worked on this agreed to continue working on the project to bring it to market, though efforts have stalled.

CONCLUDING COMMENTS

A depth model for including entrepreneurship into a sophomore-level software development class was presented in this paper. The Lean Startup approach (Ries, 2011; Lean Startup, 2016) was introduced into the class over three consecutive years, with four software products developed. For two of the products, a group of students in each class continued work and development with the intention of taking the product to market. For one product, student entered and received second place in an innovation competition and attracted serious attention from a venture capitalist interested in fully funding the product, though in the end, stock distribution disagreements doomed the venture. While none of the four projects led to a successful new venture, students received valuable experience in entrepreneurship as applied to new technical start up efforts. Students received guidance from the Director of Stetson's entrepreneurship programs at various stages of work, most importantly at the beginning of the course by way of introduction, and at the end of the course and beyond, when interested students required help in continuing work towards incorporating and moving ahead with the venture.

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REGIME SWITCHING ANALYSIS OF THE TURKISH TEXTILE AND APPAREL INDUSTRIES

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ABSTRACT

Developments in the Turkish textile and apparel industries carry a high influence on the manufacturing industry. These sectors have a key role for the overall Turkish economy with their substantial shares in the total industrial production. This study employs regime switching hidden Markov models to the mean and variance at monthly frequencies by using Expectation Maximization algorithm to understand the asymmetric behavior of the Turkish textile and apparel industries. The results provide a detailed further insight about the asymmetric dynamics of these sectors. The paper examines nonlinearity, determines the number of regimes, identifies the regime dependent variances, finds the transition and smoothed probabilities, and documents regime classifications with respect to each identified regime. The study also employs the estimated transition probabilities to define and quantify the duration and persistence of staying in each particular regime for these sectors. Revealing these results gives a better understanding for policy makers in terms of designing effective policies to increase competitiveness in the global markets.
KEYWORDS: Markov Switching Models, Turkish economy, Textile and Apparel Industries

JEL CLASSİFİCATİON: C14, C51, L16

INTRODUCTİON

The sectors of textile and apparel are among the most important components of the Turkish manufacturing industry. These sectors have played a remarkable role in the industrialization of the Turkish economy. Besides, the production share for these key sectors has shifted from developed economies to the developing ones in recent years. Therefore, developing economies gain more importance for their production characteristics, while the developed ones mostly stand in the leading position with their superiority in design and innovation over the global textile and apparel markets. Textile and apparel sectors have a key role for the manufacturing industry considering their importance for structural transformation of the Turkish economy. The weights of these sectors in the Turkish manufacturing industry are quite high with the corresponding ratios of 8.92% and 6.59% and total proportion of 15.51%. It is particularly important with their value added properties, contribution to employment and foreign trade. Developments in the textile and apparel sectors have great influence on manufacturing industry and therefore these sectors have a key role for the overall Turkish economy.

With the agreement of the World Trade Organization that was signed in 1995 and put into effect in 2005, the sectors of textile and apparel have become more competitive globally as it eliminates the quotas in the textile and apparel trade. Moreover, in 2001, Chinese's entry into the market as a competitor with being a part of this agreement brings a heavier pressure of competitiveness for the Turkish textile and apparel sectors. Understanding the asymmetric cyclical behavior of these sectors with respect to regime dependent dynamics gives a better understanding for policy makers to design effective policies in order to increase the robustness of competitiveness in the global market. To this end, structural transformations are required to realize sustainable development. By achieving required structural transformations, higher value added products can be produced in these sectors of the manufacturing industry and the production structure of these sectors will be able to provide innovation that is required for an accelerates economic development in Turkey. In this context,

this study provides detailed information on understanding the asymmetric behaviour of these key sectors to create industrial policies that affect the overall economic structure for a stable development process.

The sectors of textile and apparel in Turkish economy is mostly studied on the grounds of the relationship between the industrialization structure and competitive capacity in the foreing trade. Çakmak (2005) examines Turkey's comparative advantage and international competitiveness of textiles and clothing industries based on Balassa's revealed comparative advantage (RCA) index and Vollrath's competitiveness indices. The study concludes for Turkey's advantage in production of textiles and clothing in the global markets. However, to remain competitive as a manufacturer and exporter, it is required to have an ongoing innovative technological research and development. Erkan (2013) studies to identify Turkey's export in terms of international competitiveness in textile and apparel sector. The study covers the years of 1993-2009 and employs Export-Import Rate Index to calculate the sectors' superiority. Gacener (2014) examines the level of competition of the Turkish textile industry by comparing the EU-27, the United States and the Middle East - North Africa for the time period of 1995-2012. The results show that the Turkey's textile and clothing industries have importance on particular groups of product in the market, with gradually decreasing levels. Gencosmanoglu & Ertugrul (2015) examine for Turkey's import demand for cotton by utilizing Autoregressive Distributed Lag (ARDL) method and estimate Armington elasticity for demand. The results document that price policies on cotton may have important economic impacts on domestic production and trade in Turkey. The study of Öztürk & Girginer (2015) evaluates the listed export efficiency of textile and apparel firms listed in the 2012 Istanbul Chamber of Industry (ICI) 500 report by using Data Envelopment Analysis (DEA) and Analytic Hierarchy Process (AHP) methods. The study utilizes the AHP method to identify the importance level of qualitative and quantitative factors for the export efficiency of efficient firms.

On the other hand, both of the international and national literature has no study on textile and apparel industries for any developing countries, which employs nonlinear Markov regime switching approach to characterize the cyclical economic dynamics for these industries. In recent years, the global economy has experienced rapid and sudden changes in trade and capital flows that cause emerging market economies to be weaker in the market. These economies have been highly affected by the increasing volatility in global markets. Tracking the regime-dependent dynamics for applying according policies rather than implementing completely autonomous and stable ones can offer further policy options within a more precise characterization. In that point, nonlinear regime switching models gain considerably importance due to its ability of capturing the asymmetric behaviors across cyclical phases, considering the presence of abrupt shifts among different states of the economy. In this contex, the study employs regime switching Markov models both to the mean and variance at monthly frequencies by using Expectation Maximization (EM) algorithms. Analyzing these type of models lets us to suggest convenient policies with respect to different regimes in the economy.

The Model and Data

The study characterizes the cyclical asymmetric economic dynamics of the textile and apparel industries in Turkey by using Markov regime switching models. Markov switching framework allows to model the periodic shift in the model parameters with respect to different phases of the observed variable (See for further information, Kim & Nelson, 1999). Therefore, the models have ability to capture the cyclical regime dynamics that depends on the unobservable stochastic variable. Let y_t represents for the Turkish textile and apparel industries that can be written as the sum of two components,

$$y_t = n_t + z_t \tag{1}$$

where the term of n_t refers the Markov trend and the term of z_t refers the Gaussian component. The Markov trend is consists of,

$$n_t = \alpha(s_t) + n_{t-1}, \tag{2}$$

where $s_t \in \{1,\ldots,M\}$ is a latent Markov processes that determines the state of the economy and $\alpha(s_t) = \alpha_i$ for $s_t = i$, $i \in \{1,\ldots,M\}$.

It follows, then, the Markov regime switching dynamics formulates a probability rule for transition between states. The unobserved state variable, s_t, follows a first-order Markov-process, where the current regime depends solely on the regime that prevails one period ago.

The rule of probability is given with,

$$P[s_t = j | s_{t-1} = i, s_{t-2} = k, \ldots] = P[s_t = j | s = i] = p_{ij}, \tag{3}$$

the probability that state i will be followed by state j is indicated by p_{ij} and $i, j, k \in \{1,\ldots,M\}$. By rules of probability, we have $\sum_{j=1}^{M} p_{ij} = 1$.

The second term in Equation (2), which is the Gaussian component, is given by:

$$z_t = z_{t-1} + \phi_1(z_{t-1} - z_{t-2}) + \cdots + \phi_r(z_{t-r} - z_{t-r-1}) + \varepsilon_t \tag{4}$$

where $\boldsymbol{\varepsilon_t} / \boldsymbol{\sigma}(\boldsymbol{s_t}) \sim \boldsymbol{NID}(0,1)$ and is independent of $\boldsymbol{n_{t+h}}$, $\forall \boldsymbol{h} \geq 0$. By differencing Equation (1) and substituting (4) we obtain,

$$\Delta \boldsymbol{y_t} = \boldsymbol{\alpha}(\boldsymbol{s_t}) + \phi_1(\boldsymbol{z_{t-1}} - \boldsymbol{z_{t-2}}) + \cdots + \phi_r(\boldsymbol{z_{t-r}} - \boldsymbol{z_{t-r-1}}) + \boldsymbol{\varepsilon_t} \tag{5}$$

This model is able to identify regimes that are characterized by different regime parameters. Considering structural breaks in the textile and apparel industries due to the major policy changes in Turkish economy, the study uses a hidden Markov specification where the autoregressive terms in Equation (4) are set to zero (See Chauvet (2002) for an application on Brazilian economy).

The differenced series becomes,

$$\Delta y_t = \alpha(s_t) + \varepsilon_t \tag{6}$$

Following Hamilton (1990), we estimate the models using EM algorithm together with the nonlinear filter to find the maximum likelihood estimates of the model parameters. It is a convergence method that provides an optimizing for distributed parameters. Note that, we do not impose any a priori restrictions on model parameters and infer the states through statistical estimation. The EM algorithm is further described in Dempster, Laird and Rubin (1987) and Krolzig (1997). The study employs seasonally adjusted monthly Turkish textile and apparel manufacturing industry production indexes that covers the periods from January 2005 to September 2015. The data is obtained from the statistical database of the Turkish Statistical Institute. Following Stock and Watson (2005), high frequency movements in the different series of Turkish

textile and apparel manufacturing index are smoothed out by taking twelve-month differences of the annual month-to-month growth rates in logarithms.

Empirical Results

We first examine the unit roots in the employed series using the Augmented Dickey-Fuller the Phillips Perron tests. Stationarity is obtained after taking twelve-month averages of the annual month-to-month growth rates of for the series of the Turkish textile and apparel industries. Then, we investigate the asymmetric characteristics of the Turkish textile and apparel industries and provide a detailed insight about their dynamics. We examine nonlinearity, determine the number of regimes, identify the regime dependent variances, find the transition and smoothed probabilities, and document regime classification with respect to each identified regime. The results are given in Table 1 for the selected models of these two industrial sector. Figure 1 and Figure 2 also show the smoothed probabilities for each different regime and the fitted values for the Turkish textile and apparel industry.

Table 1: MSMH(3) – AR(0) Results for Monthly Turkish Textile and Apparel Industries

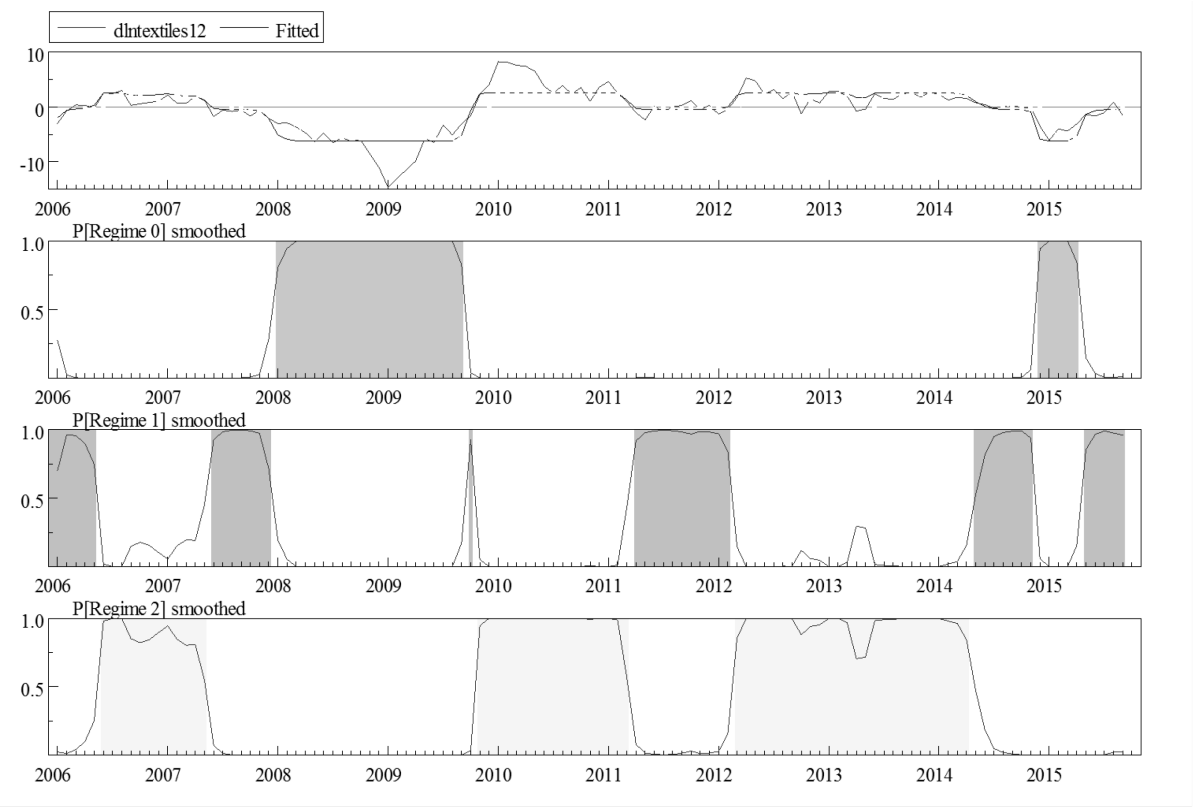
	Turkish Textile Industry	Turkish Apparel Industry
log-L	-265.864677	-258.860769
LRP	0.0000	0.000
α_0	-6.18112 (0.9612)	-4.74718 (0.4983)
α_1	-0.478081 (0.4099)	-0.0864877 (0.2155)
α_2	2.61148 (0.3708)	3.99611 (0.4223)
σ_0	3.23645 (0.4939)	2.12584 (0.3300)
σ_1	1.05105 (0.2233)	1.27274 (0.1718)
σ_2	2.07005 (0.2479)	2.09245 (0.2703)
p_{00}	0.911312 0.05990	0.866180 (0.07135)
p_{10}	0.0867728 (0.1835)	
p_{01}	0.555087 (0.03994)	0.0440053 (0.03189)
p_{11}	0.841121 (0.1313)	0.882585 (0.05091)
p_{12}	0.0734264 (0.04786)	0.103630 (0.05849)
AIC	4.9924	3.9654
SC	4.8382	4.2251
HQ	4.7327	4.0709

Notes: The sample period is January 2005 - September 2015. LRP denotes the upper bound for the p-value of the likelihood ratio test of linearity based on Davies (1987). Standard errors are reported in parenthesis.

Table 1 shows the estimated parameters of regime dependent mean, variance and transition probabilities along with the AIC, HQ and SIC model selection criteria test results, Likelihood Ratio statistics, and the Davies upper bound p-values for the Turkish textile and apparel industries. Likelihood ratio statistics and information criteria tests are employed to identify the number of states and to examine regime switching heteroscedasticity to determine the changes in variance structure with reference to different regimes.

According to the values of the Davies upper bound, linearity is rejected in favor of the nonlinear model. The strong asymmetry is reported by the upper bound values and by the various significant estimates and regime probabilities across different states. The information criteria and modified likelihood ratio tests provide the regime specifications of the selected models by comparing a 3 state versus a 2 state specification. The results and the values for identifying number of regimes that depend on state dependent dynamics suggest that a three-state specification fits better than a two state specification for the textile and apparel industries. A three state specification lets us to decompose the positive growth regime into moderate and high growth regimes for the fluctuations of the Turkish textile and apparel industries.

Figure 1: Smoothed Probabilities of Low, Moderate and High Growth States for the Textile Industry and Fitted Values



We examine the nonlinear dynamics for heteroskedasticity of the Turkish textile and apparel industries. Test results document the presence of regime dependent variances. The estimated variance values of the low growth regime for both of the textile and apparel industries are higher than the estimated variances of the moderate and high growth regimes. The textile and apparel industries have the highest volatility in the low growth regimes. The estimated growth rate of Turkish textile industry in low growth regime is -6.18%, whereas it grows by -0.47% and 2.61% in moderate and high growth phases. The estimated low growth rate for the Turkish apparel industry is -4.74%, whereas it grows by -0.08% and 3.99% in moderate and high growth phases, respectively. Furthermore, the study determines the durations and persistences of staying in a particular regime by employing the estimated transition probabilities for the Turkish textile and apparel industries. The related results about that are given in the Table 2 and Table 3.

Figure 2: Smoothed Probabilities of Low, Moderate and High Growth States for the Apparel Industry and Fitted Values

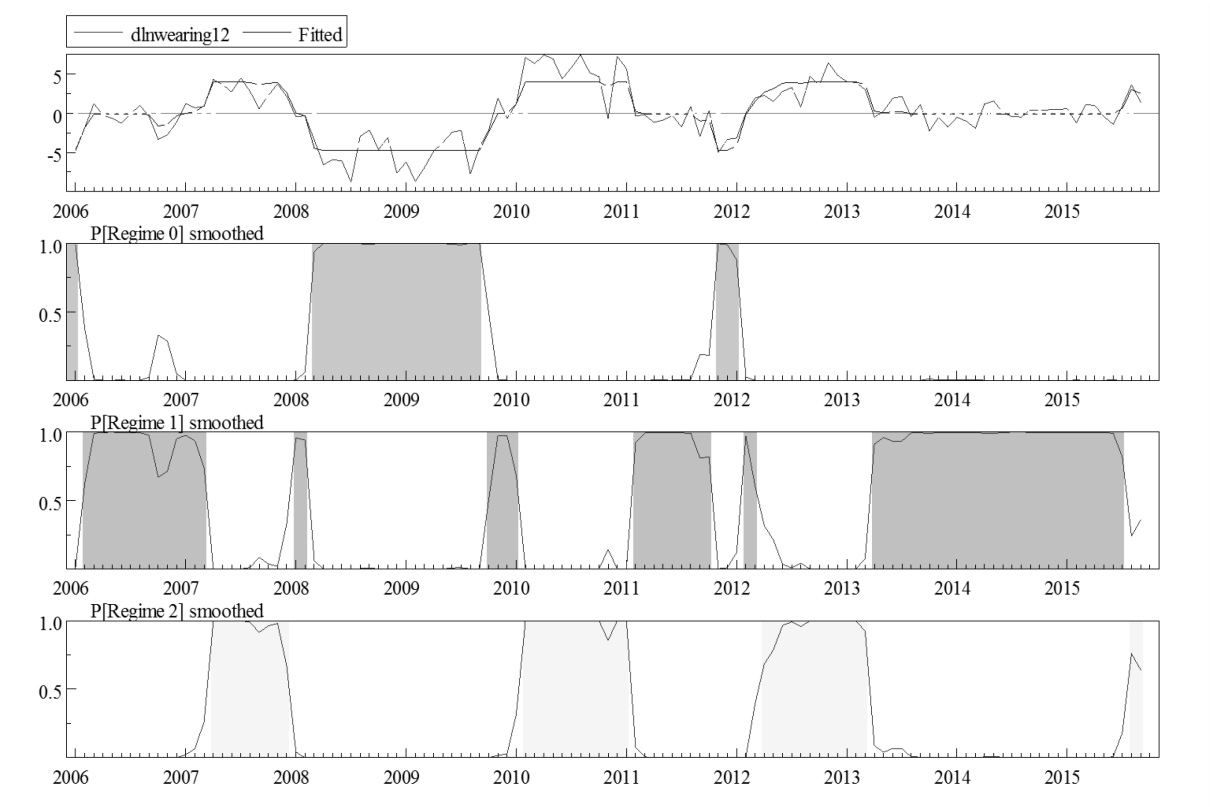


Table 2: Estimated Markov Probabilities of Staying in the Same State

	Turkish Textile Industry	Turkish Apparel Industry
Regime 0	0.91131	0.86618
Regime 1	0.84112	0.88259
Regime 2	0.92657	0.89637

Note: Regime 0 represents the low growth state for the textile and apparel industry, Regime 1 represents the moderate growth state for the textile and apparel industry, regime 2 represents the high growth state for the textile and apparel industry.

The average durations for the Turkish textile industry, are 13, 6, and 18.33 months for low, moderate and high growth regimes, while the average percentages are 22.22%, 30.77% and 47.01%, respectively. The probabilities of staying in the same regime for the next month are 0.91, 0.84, 0.92 for the low, moderate and high growth regimes. The high growth regime has the longest average duration and persistence for the Turkish textile industry. For the apparel industry, the average durations are 7.67, 9.83 and 8.75 months for the low, moderate and high growth regimes, while the average percentages are 19.66%, 50.43% and 29.91%, respectively and the probabilities of staying in the same regime for the next month are 0.86, 0.88, 0.89 for the low, moderate and high growth regimes, respectively. The moderate growth regime in the Turkish apparel industry has the longest average duration and persistence.

Table 3: Average Durations and Percentages of Staying in the Same State

	Turkish Textile Industry		Turkish Apparel Industry	
	Percentage	Avarage Duration	Percentage	Average Duration
Regime 0	22.22%	13.00	19.66%	7.67
Regime 1	30.77%	6.00	50.43%	9.83
Regime 2	47.01%	18.33	29.91%	8.75

Note: Regime 0 represents the low growth state for the textile and apparel industry, Regime 1 represents the moderate growth state for the textile and apparel industry, regime 2 represents the high growth state for the textile and apparel industry.

CONCLUSİON

The study models the cyclical movements of the Turkish textile and apparel industries by employing hidden Markov switching models to provide a deep understanding on the asymmetric behavior of the cyclical dynamics for these industrial sectors, which depend on regime dependent parameters. The study utilizes EM algorithm to converge the distrubuted parameters together with nonlinear filtering to provide the maximum likelihood estimates without imposing any restrictions on the model parameters. By utilizing this model on the textile and apparel sectors and investigate their asymmetric dynamics, we suggest a revealing analysis that can serve as a reference for policymakers to design more consistent policies. In order to reveal the characteristics of different states of these industries and provide the required information about its dynamics, the study examines nonlinearity, determines the number of regimes, provides regime classification and investigates the regime dependent heteroskedasticity. The study also employs the estimated transition probabilities to define and quantify the durations and persistences of staying in the same regime for the Turkish textile and apparel industries.

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NAVIGATING THE PUBLICATION PROCESS

Terrance Jalbert, The University of Hawaii-Hilo

ABSTRACT

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Acknowledgements

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13. If you have subsections underneath a main section, start the main section by indicating how the subsections are laid out.
14. Bullet lists do not appear well in journals.
    a. Longer lists should be placed in a table. Then reference the table in the text of the document.
    b. Shorter lists should be incorporated directly into the text.
15. Make sure your references are formatted according to journal guidelines.
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WRITING QUALITY

1. Use the grammar checker in MS Word.
2. Use an advanced writing editor:
    a. Stylewriter **
    b. Whitesmoke.
3. Write in third person active voice when possible.
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<u>Submissions</u>

1. Leave your document set for 1-2 weeks between completion and submission. Give the document a final read before submission.
2. Indicate in your submission correspondence that the paper is not under review elsewhere and has not been published elsewhere.
3. Never EVER submit a document to two journals simultaneously.

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1. Don't ask the editor every week for a status update. (every 2-3 months is sufficient)
2. If you are close to a tenure or promotion decision, do let the editor know. Editors are human and will commonly try to get the review completed prior to the promotion decision date.
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4. Do not respond rudely.
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6. Your document should review each change that the reviewer has requested and your response to each request individually.

   Reviewer Comment: In your data section please indicate the number of observations.

   Author Response: Thank you for your suggestion. We have incorporated a sentence indicating the number of observations on page 22 as follows. "The data included 2,436 usable observations."

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U.S. AND COSTA RICA STOCK MARKET COINTEGRATION

Jedediah Baker, Alliant International University

ABSTRACT

This paper tests the stationarity and cointegration of the historical daily data on the S&P 500 and the Costa Rican Bolsa Nacional de Valores (BNV). Both the Engle-Granger and Johansen Cointegration Tests are used to estimate this relationship. Results suggest that S&P 500 data and BNV are cointegrated although causal indicators between the two methods are contradictory. Specifically, the Granger Causality test suggests the S&P 500 is causal of BNV movement, while the coefficients in the error corrected model of the Johansen test are insignificant between S&P lags and BNV movement.

JEL: G15

KEYWORDS: International Financial Markets, Financial Market Cointegration

INTRODUCTION

Financial market interdependencies have been studied at length in the literature. Both for purposes of understanding linkages, as well as volatility transmission during periods of elevated market volatility. Much of the work that has been done in this area has focused on interdependence between major world markets. For example, Becker, Finnerty and Gupta (1990) examined the relationship between the Tokyo Stock Exchange (TSE) and the New York Stock Exchange (NYSE), Tabak and Lima (2002) and Aggarwal and Rivoli (1989) examined causality and cointegration in the major Latin American markets and Asian markets, respectively. These papers found significant connections between the markets examined and the U.S. market. A much smaller body of work has focused on the less mature markets around the world and their corollary with the worlds major markets (e.g. DAX, FTSE, TSE, etc.). Research on the extremely small emerging or "pioneer" markets (Boehmer, Chava and Tookes, 2012) is much more limited. Data on these markets are also somewhat more inconclusive (Agharyev, 2012).

Since the South American and Asian financial crises, there has been an abundance of work on both contagion and cointegration. For example, Diamandis (2009) found that four major Latin American (Chile, Argentina, Brazil and Mexico) stock exchanges were partially cointegrated and shared common components with U.S. markets. While these markets are still fairly small relative to TSE, NYSE, DAX standards, their importance in the world financial system is growing rapidly. According to a capital markets report by PriceWaterhouseCoopers, there will be nearly 25% growth over the next five years in companies offering IPO's on medium sized emerging market exchanges. The primary markets in Latin America (i.e. Brazil, Mexico and Chile) are still large relative to true "emerging" market standards. In particular, there is very little in the literature as it relates to Central American markets and their co-movement with U.S. and other primary international financial markets. A likely reason for this is due the extremely small size of Central American markets and the limited volumes in which they trade. The combined market volume on Central American exchanges accounts for less than 1% of the volume on the NYSE (CIA Fact book, 2013). The oldest and most well developed market in Central America is the Bolsa Nacional de Valores (BNV) in Costa Rica. The BNV has been opened since 1974 and as of 1993 is wholly owned by private investors (Fiabnet, 2012).
Although, the volume of shares traded is still relatively small (and below its 2006 peak), the Costa Rican market will play a significantly important role in the financial development of the region, along with Panama and El Salvador (Ascher and Hubbard, 1989) (Chart 3 below describes the characteristics of the BNV). This is not only evidenced by the large numbers of American and European retirees moving into

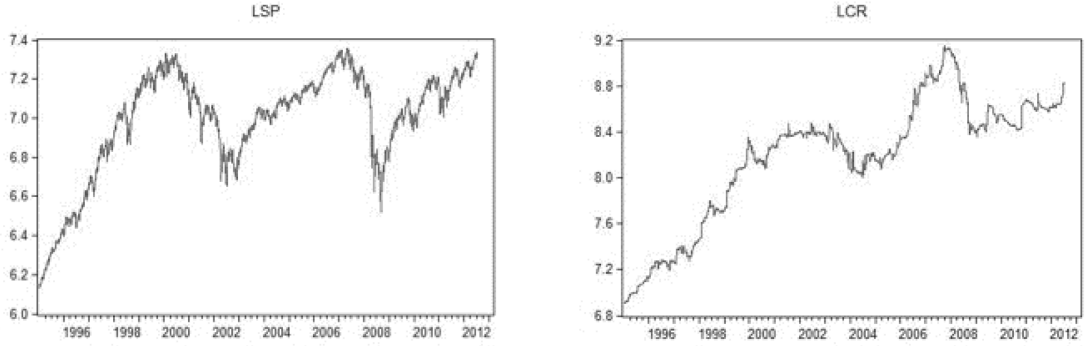
Costa Rica, but also the result of increasing levels of European and American Foreign Direct Investment into Costa Rica. Currently American FDI accounts for approximately 70% of all FDI into Costa Rica, which is up significantly from only ten years earlier (CIA World Fact book, 2013). These facts not only make Costa Rica an interesting case to examine, but also a very relevant growing market in the Central American financial landscape.

With much of the work on the Latin American market dynamic focused on high impact markets (e.g. Mexico, Brazil, etc.), an opportunity exists in the literature to focus on smaller financial (and in particular Central American financial) market characteristics. It has been suggested that smaller economies are not only impacted by lagged movements of the S&P 500, but also by S&P futures markets (Todorov, 2012). This suggests that while findings in Latin America generally indicate market co-movement with major U.S., European and Asian markets, smaller emerging markets may be less impacted than larger markets by historical trends. For example a 2013 paper by Dania and Spillan found that Middle East and North African (MENA) markets were not fully integrated with more mature markets in Europe, the Americas and Asia. While this may be due to the lack of liquidity in these markets and/or lack of external influence (e.g. FDI), the growth trajectory of these markets will be important to understand in the context of their emerging predecessor markets.

Data

The data used are daily closing prices of the S&P 500 index and the BNV. The data for the S&P 500 are taken from Yahoo finance (finance.yahoo.com). The data for the BNV are taken from Banco Central de Costa Rica (BCCR). According to the IMF (2011) Costa Rica has been a managed float exchange rate regime, which has been largely tied to the dollar. The government is currently in the process of liberalizing the exchange management regime, although there have been struggles as a result of fiscal imbalances and political party misalignment. In short over the period examined the colon was pegged to the dollar eliminating the need to control for exchange rate differences in this analysis. The period covered is from January 3, 1995 through March 6, 2013. Historical log levels can be seen in Chart 1 below.

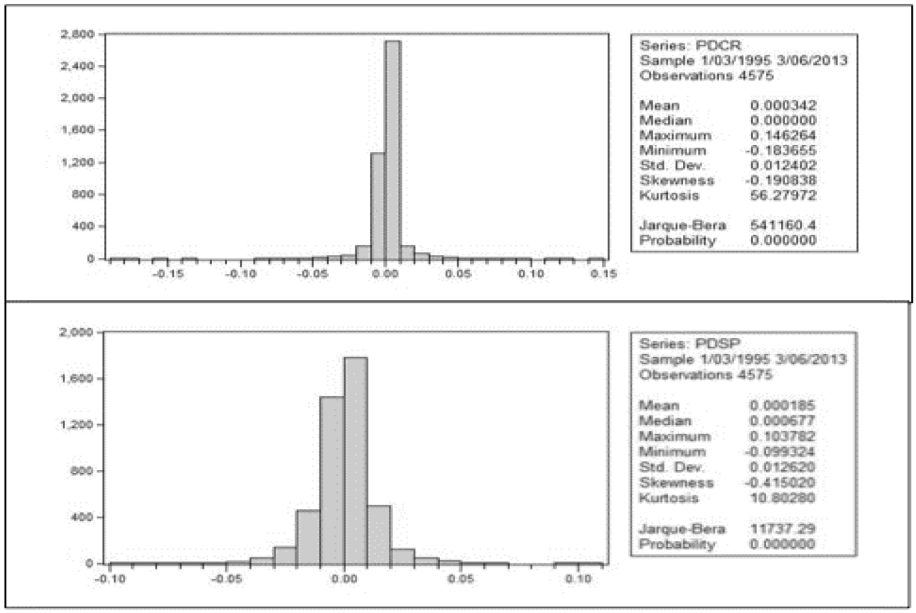
Chart 1: Log Index Values Over Time: S&P 500 and the BNV



LSP represents the log closing value of the S&P 500 index. LCR represents the log closing value of the BNV.

Chart 2 below shows mean daily log return distributions and summary statistics.

Chart 2: Histograms and Moments-S&P 500 and BNV



The PDSP series represents the histogram and summary statistics of log daily S&P 500 data. The PDCR series show a histogram and summary statistics of the log daily BNV index.

Data above characterize the more normally distributed S&P index (skewness=-.41 and kurtosis=10) versus the BNV (Skewness=-.19 and kurtosis=56). Mean daily returns in the S&P are lower than the BNV (.000342 versus .000185) with nearly equivalent standard deviation .0126 in the S&P as compared to .0124 in the BNV. It is important to note that the volume of trades (in terms of $US) are less than one half of one percent than the S&P indicating a somewhat low liquidity market relative to the S&P 500 index. Chart 3 below from fiabnet shows some characteristics of the BNV market over time.

Chart 3: Summary Market Data BNV

Item	2000	2005	2010	2011
Total market capitalization (millions of US$)*	2,924	2,202	1,445	1,498
Number of listed companies	21	20	9	9
Stock Index Level				
BNV Stock Index	3,813.77	3,679.29	4,687.98	5,350.24
Number of brokerage companies	21	19	17	17
Total value of share trading (Millions of US$)	63	203	160	196
Total value of bond trading (Millions of US$)	n.a	1,897	5,158	6,397

**Includes domestic and foreign companies*

the historical data (fiabnet.org, 2012) show high-level characteristics of the bnv market, over time.

METHODOLOGY

A majority of the tools utilized in previous research to test market interdependencies is based on work done by Engle and Granger (1987), Dickey and Fuller (1979) and Johansen (1991). In order to test cointegration between the S&P 500 and BNV, two approaches will be taken. First of all, the test to determine whether or not the series are stationary will be done using the Augmented Dickey Fuller (ADF) test for unit root. Thereafter, the Engle-Granger two-step method (EGTSM) will be conducted. Finally, the more comprehensive Johansen Cointegration Test (JCT) will be done to ensure cointegration result stability between the two methods.

ADF and the Engle Granger Method

In order to test whether or not the two series (S&P 500 and BNV) are stationary, the ADF test for unit root will be examined. The process for testing the existence of unit root is as follows:

$$\Delta Y_t=\alpha+\beta t+\gamma Y_{t-1}+\delta_1\Delta Y_{t-1}+\ldots+\delta_{p-1}\Delta Y_{t-p+1}+u_t \qquad (1)$$

where, α is an intercept term, β is the coefficient on the time trend (assuming intercepts and time trends are included). The null hypothesis of unit root is γ=0. The ADF statistic is calculated as,

$$\frac{\hat{\gamma}}{SE(\hat{\gamma})} \qquad (2)$$

If t*>ADF, then we fail to reject the null hypothesis of unit root (i.e. the series is non-stationary). If t*<ADF, then the null hypothesis is rejected and the series is assumed stationary. In the case above, non-stationarity does not necessarily imply series cointegration. The subsequent step is to determine whether or not the series are integrated of the same order. By definition integration is the number of series differences required in order to observe a stationary series. A time series is integrated of order *t* if, $(1\text{-d})^kY_t$ is integrated of order k, where d is a lagged value. The first difference (1-d) $=(1\text{-d})Y_t= Y_t- Y_{t-1}= \Delta Y$. Assuming d=1 then the series is integrated of order one (I(1)). Testing that the series of the S&P 500 and the BNV are I(1) can be done in two ways. The first is simply to difference the series and rerun the ADF test. If the series is I(1) then the ADF on the level value of the variables of interest should indicate a failure to reject the null and the differenced ADF should yield a rejection of the null hypothesis. Alternatively, in the EGTSM one could take the model, $Y_t=\beta Xt+u_t$, where Y_t is the value of the BNV and X_t is the value of the S&P 500. Obtaining the residuals, the relationship of the first differenced error can then be tested on the lagged value of the error, $\Delta u_t=\delta u_{t-1}+\varepsilon_{t,.}$ From this step, the null hypothesis of δ=0 is tested. If the null hypothesis is rejected this implies that the series are cointegrated. This result will be equivalent to differencing the series and testing the null hypothesis of stationarity on the first difference (results shown in the Results section of the paper).

Johansen Cointegration Test

Confirmation of cointegration is tested using JCT and the Vector Error Correction Model (VECM). The JCT allows tests of multiple I(1) process to be tested. In the previous ADF/EGTSM only one cointegrating relationship is allowed. This makes the JCT much more flexible. Johansen's method uses a vector autoregression (VAR) as a starting point. The VAR takes the following form,

$$y_t=\alpha+\beta_1 y_{t-1}+\ldots+\beta_p y_{t-p}+u_t, \qquad (3)$$

where y_t is an nx1 vector of variables assumed to be I(1) (although, according to Hjalmarsson and Österholm (2007), the JCT doesn't require all variables to be integrated of the same order due to the maximum likelihood estimation of the cointegrating equations.
Equation (3) above can be rewritten as,

$$\Delta y_t = \alpha + \Pi y_{t-1} + \sum_{i-1}^{p-1} \Gamma_i \Delta y_{t-1} + u_t \tag{4}$$

Where

$$\Pi = \sum_{i-1}^{p} \alpha_i - 1 \tag{5}$$

and,

$$\Gamma_i = -\sum_{j-i+1}^{p} \alpha_j . \tag{6}$$

If Π, the coefficient matrix, has reduced rank *r<n*, then there exists *nxr* matrices. Where r is the number of cointegrating relationships and n is the number of variables. Then A and B are matrices each with a particular rank *r*, such that Π is stationary (Johansen, 1993). From this, there are two tests that are promoted by Johansen, the max-eigenvalue test and the max-trace test, defined in the following two equations.

$$J_{trace} = -T \sum_{i-r+1}^{n} \ln(1 - \lambda_i) \tag{7}$$

and,

$$J_{\max} = -T \ln(1 - \lambda_{r+1}) \tag{8}$$

Where (7) is the trace test statistic and (8) is the max eigenvalue. Given that cointegrating equations are identified in the Johansen test (via either significant trace or eigen statistics. This step allows us to test the following null and alternative hypotheses (Brooks, 2008).

H_0: r=0 H_1: 0<r≤n
H_0: r=1 H_1: 1<r≤n
H_0: r=2 H_1: 2<r≤n
H_0: r=n-1 H_1: r=n

Where the first statement tests the null hypothesis of no cointegrating vectors (Π having zero rank). If the null hypothesis is rejected then the hypothesis of r=1 is tested, if r=1 is rejected then r=2 is tested and so on. This cycles until the null fails to be rejected, at which point the number of cointegrating vectors is determined. If it is determined that the cointegrating equations are non-zero, then the VECM (the first differenced VAR), then needs to be run in order to capture the vector error correction model. Once this takes place the VECM can be run in OLS and the results can be interpreted as normal.

HYPOTHESES

Three primary hypotheses will be tested.

Hypothesis 1: The series for the S&P 500 and BNV will be I(1)

Hypothesis 2: S&P 500 and BNV series are cointegrated

Hypothesis 3: Lagged S&P 500 values will "Granger cause" BNV

The hypotheses will be tested via the methods listed above. First, an ADF test will be run on both series to test for unit root. Then (assuming unit root exists) the first differenced series will be tested in order to ensure an I(1) process. If confirmed, a second check will be done using the EGTSM to test for cointegration. Next, a Granger Causality test will be run to test the hypothesis of causality between the two series. Finally, to test for consistency among the different methods of cointegration testing, the JCT will be run on the series to determine (1) if they are integrated, (2) how many cointegrating equations exist and (3) determine the causality between BNV and the S&P 500.

RESULTS

The ADF test results for the BNV and the S&P 500 in Table 1 indicate that unit root exists in both series, in other words, the series are non-stationary. Table 1 reports the ADF results for the S&P 500. The ADF statistic is greater than the critical values at all levels of significance, which implies a failure to reject the null hypothesis. This implies that the S&P 500 series (log level values) are non-stationary and exhibit a unit root. The test of order of integration is listed in table 2 below.

Table 1: ADF of S&P 500 (Log Level Series)

		t-Statistic	Prob.*
Augmented Dickey-Fuller test statistic		1.485333	0.9665
Test critical values:	1% level	-2.565468	
	5% level	-1.940893	
	10% level	-1.616653	

*MacKinnon (1996) one-sided p-values.

Augmented Dickey-Fuller Test Equation
Dependent Variable: D(LSP)
Method: Least Squares
Date: 03/13/13 Time: 08:22
Sample (adjusted): 1/06/1995 7/17/2012
Included observations: 4573 after adjustments

Variable	Coefficient	Std. Error	t-Statistic	Prob.
LSP(-1)	3.94E-05	2.66E-05	1.485333	0.1375
D(LSP(-1))	-0.072152	0.014773	-4.884116	0.0000
D(LSP(-2))	-0.052350	0.014774	-3.543493	0.0004

Table 2: ADF of S&P 500 (First Differenced Series)

		t-Statistic	Prob.*
Augmented Dickey-Fuller test statistic		-52.03885	0.0001
Test critical values:	1% level	-2.565468	
	5% level	-1.940893	
	10% level	-1.616653	

*MacKinnon (1996) one-sided p-values.

Augmented Dickey-Fuller Test Equation
Dependent Variable: D(DLSP)
Method: Least Squares
Date: 03/13/13 Time: 08:26
Sample (adjusted): 1/06/1995 7/17/2012
Included observations: 4573 after adjustments

Variable	Coefficient	Std. Error	t-Statistic	Prob.
DLSP(-1)	-1.123518	0.021590	-52.03885	0.0000
D(DLSP(-1))	0.051860	0.014772	3.510771	0.0005

The ADF (differenced series) statistic is significant at the 1% and 5% levels (-2.65 and -1.94, respectively). The first difference of the S&P series is stationary indicating that it is an I(1) process. In table's 3 and 4 below are the results for the ADF test on the log level and first differenced series of the BNV. Tables 3 and 4 show that the BNV series are both non-stationary in the log level (ADF>t-critical of 2.15>-2.56) measure and significant (-37.14<-2.56) implying the series first difference is stationary. It can thus be inferred that the series is also integrated of order 1. As a result of the four ADF tests above the series on the S&P 500 and BNV are both non-stationary and I(1). As a result it is possible to test the cointegration of the series using the Engle-Granger two-step method (EGTSM) described in the methodology section.

Table 3: ADF of BNV (Log Level Series)

		t-Statistic	Prob.*
Augmented Dickey-Fuller test statistic		2.150928	0.9929
Test critical values:	1% level	-2.565468	
	5% level	-1.940893	
	10% level	-1.616653	

*MacKinnon (1996) one-sided p-values.

Augmented Dickey-Fuller Test Equation
Dependent Variable: D(LCR)
Method: Least Squares
Date: 03/13/13 Time: 08:25
Sample (adjusted): 1/09/1995 7/17/2012
Included observations: 4572 after adjustments

Variable	Coefficient	Std. Error	t-Statistic	Prob.
LCR(-1)	4.80E-05	2.23E-05	2.150928	0.0315
D(LCR(-1))	-0.101249	0.014776	-6.852034	0.0000
D(LCR(-2))	0.047075	0.014836	3.173007	0.0015
D(LCR(-3))	0.052046	0.014777	3.522183	0.0004

Table 4: ADF of BNV (First Differenced Series)

		t-Statistic	Prob.*
Augmented Dickey-Fuller test statistic		-37.13910	0.0000
Test critical values:	1% level	-2.565468	
	5% level	-1.940893	
	10% level	-1.616653	

*MacKinnon (1996) one-sided p-values.

Augmented Dickey-Fuller Test Equation
Dependent Variable: D(DLCR)
Method: Least Squares
Date: 03/13/13 Time: 08:11
Sample (adjusted): 1/09/1995 7/17/2012
Included observations: 4572 after adjustments

Variable	Coefficient	Std. Error	t-Statistic	Prob.
DLCR(-1)	-0.998634	0.026889	-37.13910	0.0000
D(DLCR(-1))	-0.101499	0.021929	-4.628437	0.0000
D(DLCR(-2))	-0.053157	0.014773	-3.598169	0.0003

The results for the EGTSM are listed in table 5 below

Table 5: Engle-Granger Single Equation Cointegration Test

Series: DLCR DLSP				
Sample (adjusted): 1/04/1995 7/17/2012				
Included observations: 4575 after adjustments				
Null hypothesis: Series are not cointegrated				
Cointegrating equation deterministics: C				
Automatic lags specification based on Schwarz criterion (maxlag=31)				
Dependent	tau-statistic	Prob.*	z-statistic	Prob.*
DLCR	-37.23202	0	-3982.622	0
DLSP	-52.07575	0.0001	-5426.527	0
*MacKinnon (1996) p-values.				
Intermediate Results:				
		DLCR	DLSP	
Rho - 1		-1.002435	-1.124516	
Rho S.E.		0.026924	0.021594	
Residual variance		0.000153	0.000158	
Long-run residual variance		0.000115	0.000176	
Number of lags		2	1	
Number of observations		4572	4573	
Number of stochastic trends*		2	2	
**Number of stochastic trends in asymptotic distribution				

The EGTSM results indicate that the series are cointegrated. The p-value on both S&P 500 and BNV are statistically significant indicating that we reject the null hypothesis of non-cointegration. Finally, in order to identify whether a causal relationship exists, table 6 displays the results of the Granger Causality test.

Table 6: Granger Causality BNV and S&P 500

Null Hypothesis:	Obs	F-Statistic	Prob.
DLCR does not Granger Cause DLSP	4210	0.82261	0.9923
DLSP does not Granger Cause DLCR		1.15951	0.0249

Results in table 6 above indicate that we reject the null hypothesis that the S&P 500 does not Granger Cause the BNV. This result implies that BNV does not impact movements in the S&P but the S&P does impact movements in the BNV. Results for the EGTSM were all consistent with expectations both in terms of outcome and magnitude. A shortcoming of the EGTSM is that it can only test one cointegrating relationship. The JCT is able to overcome this and test multiple cointegrating relationships. Although there are not additional variables of interest within this paper, the test will be run to examine the stability of the results. Table 7 below shows the results of the JCT.

Table 7: Johansen Test of Cointegration –BNV and S&P 500

Sample (adjusted): 1/10/1995 7/17/2012
Included observations: 4571 after adjustments
Trend assumption: Linear deterministic trend
Series: LSP LCR
Lags interval (in first differences): 1 to 4

Unrestricted Cointegration Rank Test (Trace)

Hypothesized No. of CE(s)	Eigenvalue	Trace Statistic	0.05 Critical Value	Prob.**
None *	0.004825	29.04333	15.49471	0.0003
At most 1 *	0.001516	6.932967	3.841466	0.0085

Trace test indicates 2 cointegrating eqn(s) at the 0.05 level
* denotes rejection of the hypothesis at the 0.05 level
**MacKinnon-Haug-Michelis (1999) p-values

Unrestricted Cointegration Rank Test (Maximum Eigenvalue)

Hypothesized No. of CE(s)	Eigenvalue	Max-Eigen Statistic	0.05 Critical Value	Prob.**
None *	0.004825	22.11036	14.2646	0.0024
At most 1 *	0.001516	6.932967	3.841466	0.0085

Max-eigenvalue test indicates 2 cointegrating eqn(s) at the 0.05 level
* denotes rejection of the hypothesis at the 0.05 level
**MacKinnon-Haug-Michelis (1999) p-values

Unrestricted Cointegrating Coefficients (normalized by b'*S11*b=I):

SP	CR
-0.004758	0.000535
0.001183	0.000425

Unrestricted Adjustment Coefficients (alpha):

D(SP)	-0.010058	-0.536695
D(CR)	-3.664166	0.027661

1 Cointegrating Equation(s): Log likelihood -43080.68

Normalized cointegrating coefficients (standard error in parentheses)

SP	CR
1	-0.112361
	-0.02421

Adjustment coefficients (standard error in parentheses)

D(SP)	4.78E-05
	-0.00097
D(CR)	0.017432
	-0.00371

It is clear from table 7 above that more than one cointegrating relationship exists. Furthermore, both the trace and max-eigenvalue tests yield similar results, both of which are statistically significant, which supports results from the EGTSM method above. The VECM was run, although the results are an intermediate step and will not be shown here. The results from the corrected model are shown in table 8.

Table 8: Error Correction Model –BNV and S&P 500

Sample (adjusted): 1/06/1995 7/17/2012
Included observations: 4573 after adjustments
D(LCR) = C(1)*(LCR(-1) - 1.85376960371*LSP(-1) + 4.77940039469) + C(2)*D(LCR(-1)) + C(3)*D(LCR(-2)) + C(4)*D(LSP(-1)) + C(5)*D(LSP(-2)) + C(6)

	Coefficient	Std. Error	t-Statistic	Prob.
C(1)	-0.002413	0.000477	-5.059910	0.0000
C(2)	-0.102623	0.014757	-6.954147	0.0000
C(3)	0.038267	0.014759	2.592821	0.0095
C(4)	0.009473	0.014540	0.651519	0.5147
C(5)	0.006423	0.014538	0.441813	0.6586
C(6)	0.000442	0.000183	2.418010	0.0156

R-squared	0.018248	Mean dependent var	0.000419
Adjusted R-squared	0.017174	S.D. dependent var	0.012442
S.E. of regression	0.012335	Akaike info criterion	-5.951520
Sum squared resid	0.694824	Schwarz criterion	-5.943087
Log likelihood	13614.15	Hannan-Quinn criter.	-5.948551
F-statistic	16.97794	Durbin-Watson stat	2.003645
Prob(F-statistic)	0.000000		

The term beginning at the RHS of the equation is the error correction parameter. The model then includes lags on BNV (denoted CR) and S&P (denoted SP). Interestingly, and inconsistently, the results for the coefficients on the lags of the S&P are insignificant (C4 and C5). These parameters were jointly tested to be equal to zero and the null hypothesis was not rejected indicating that these variables jointly are not different from zero on their impact on BNV. There are a number of potential reasons for this. First of all, Todorov (2012) found that for small emerging markets S&P futures had more impact on these markets than the S&P index. Moreover, there could be a problem of spuriousness in the regression. There are a number of markets correlated to the S&P 500 that could be more highly related to the value of the BNV than the S&P 500. These are ideas for future research and are not in the scope of this paper.

CONCLUSION

This paper tests the stationarity of the historical daily data on the S&P 500 and the Costa Rican BNV. Furthermore the cointegration of these markets is examined and found significant in both the EGTSM and the JCT. Results are somewhat conflicting, however, in that the Granger Causality tests suggests that movement in the S&P 500 causes movement in the BNV. The error correction model suggests that the lagged S&P values do not have an impact on the BNV. While the results definitively suggest cointegration exists, potential spuriousness and/or omitted variable bias in the JCT could be causing these conflicting results.

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FORECASTING VOLUME AND PRICE IMPACT OF EARNINGS SURPRISES USING GOOGLE INSIGHTS

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ABSTRACT

This paper examines the predictability of price and volume movements using Google Insights on equities exhibiting earnings surprise and the association with pre-announcement information searching. The motivation for this paper is to answer two primary research questions. First of all, using more recent stocks earnings surprise, is Google search data a good indicator of investor interest prior to the earnings announcement? Second does the Google data add to the predictability of post earnings volume and pricing direction? Data on earnings surprise were taken from Yahoo Finance and Google search volume data were taken from the Google trends website. While the results found in the analyses above are not highly convincing regarding Google trends data and price movement from earnings surprise, the results on the volume models yielded promising (i.e. significant) results. Moreover Mean Absolute Error was reduced by approximately 8% when incorporating the Google trends data on volume predictions.

JEL: G12, G14

KEYWORDS: Trading Volume, Asset Pricing, Event Studies, Earnings Surprise

INTRODUCTION

Financial research suggests that the impact of earnings surprise on firms quoted price is a function of investor's expectation of the surprise, as well as their reaction to the surprise itself (c.f. Atiase and Bamber, 1994 and Barberis, Shleifer and Vishny, 1998). This implies that pre-earnings expectations will absorb some of the price movements associated with the actual earnings surprise. An unanticipated announcement on the other hand can have both immediate and persistent effects on the market clearing price. The ability to predict the (1) the earnings surprise and (2) the price and volume impact on the particular asset has been the focus of considerable research (see for example Barberis, Shleifer and Vishny, 1998). Among the many studies examining this phenomenon researchers have employed event studies, single factor and multi factor models. (c.f. Fama (1991) and Fama and French (1996), Mackinlay (1997)). This paper examines the predictability of price and volume movements using Google Insights on equities exhibiting earnings surprise and the association with pre-announcement information searching.

Considerable work has been done on investor information demand around earnings surprise. Recently Drake, Roulstone and Thornock (2012) examined information demand of investors around earnings surprise using Google search index data. They find that the information build up around the event begins approximately two weeks prior to the earnings announcement and continues beyond the earnings announcement. They also find that part of the earnings surprise is already incorporated into the price of the stock prior to earnings; therefore the price impact of the surprise is diffused around the announcement. Prior to this Choi and Varian (2009) conducted a broad series of analyses in the paper "Predicting the Present with Google Trends." In this paper the authors employ a seasonal autoregressive model to predict automobile sales, home sales and travel.

The general inference taken from the two sources above is that Google search data can be seen as information seeking by individuals and, in the case of this particular analysis, investors. Bushee, Core, Guay and Hamm (2010) recently addressed this topic whereby they examine the impact of the business press on reducing information asymmetry. Their findings indicate that when the media provides

information about the potential for surprise, it reduces the price and volume impact for a particular asset. This is a similar result that was found by Drake et al (2012) where they concluded that the Google trends data is a form of information seeking by investors, which reduces pre-announcement information asymmetry.The motivation for this paper is then to combine the focuses of the three aforementioned papers. There will be two primary research questions. First of all, using more recent stocks earnings surprise, is Google a good indicator of investor interest prior to the earnings announcement? Second does the Google data add to the predictability of post earnings volume and pricing direction? If robust results are found for these questions then the question regarding information asymmetry reduction will provide validation for the Bushee et al (2010) paper.

DATA

Data on earnings surprises were taken from yahoo finance (http://biz.yahoo.com/z/extreme.html). Here you can search for earnings dates and whether or not there was an earnings surprise associated with a particular equity. In this paper companies were selected over a three day period in August 2012. On each day five equities were selected; two with positive earnings surprises (earnings per share (EPS) above analysts' consensus estimates), two with negative earnings surprises (earnings per share (EPS) below analysts' consensus estimates and one that met earnings expectations (i.e. no surprise).

Assets were selected randomly irrespective of industry, company size, market capitalization, etc. Furthermore, firm performance (i.e. book to market, P/E ratio, cash flow to price, etc.) was not considered in this study, although the direction and magnitude of surprise can be indicative of current firm performance (Drake et al, 2012). Finally, weekly data were captured for the preceding 52 weeks closing prices and volumes leading up to the earnings announcement in which the surprise occurred. One caveat to the selection of the assets is that they must not have had any other earnings surprises in the prior 12-month period.

Google interest data were taken from the Google trends website (http://www.google.com/trends/). Google trends data allows users to search a particular keyword over a particular time interval. The interest data are then standardized in order to index relative search volume (not absolute search volume) over time. Term searches are unstructured in the Google trends environment. One can search any term and identify whether or not search volume occurred over the specified time interval. Similarly when searching for company information, entering the entire company name will generate interest data that are not exclusively search entries that were information gathering as a result of earnings expectations. In order to control for this potential contemporaneous interest result, search terms were only entered as ticker symbols (c.f. Drake, Roulstone and Thornock (2012)). Table 1 shows the companies that were used in the analysis, ticker symbols, surprise type, surprise magnitude, analyst consensus expectation for EPS and actual reported EPS.

Table 1: Companies Used in Analysis and Summary Statistics of Earnings Surprise

Company Name	Symbol	Surpise Date	Earnings Surprise	Surprise %	Reported EPS	Consensus EPS
Medtronic	MDT	8/20/2013	Met	0.0%	0.88	0.88
Best Buy	BBY	8/20/2013	Upside	166.7%	0.32	0.12
Home Depot	HD	8/20/2013	Upside	2.5%	1.24	1.21
Dicks Sporting Goods	DKS	8/20/2013	Downside	-4.1%	0.71	0.74
JC Penney	JCP	8/20/2013	Downside	-107.6%	-2.2	-1.06
Smuckers	SJM	8/21/2013	Upside	3.3%	1.24	1.2
Lowes	LOW	8/21/2013	Upside	11.4%	0.88	0.79
Hewlett Packard	HPQ	8/21/2013	Met	0.0%	0.86	0.86
Eaton Vance	EV	8/21/2013	Downside	-3.7%	0.52	0.54
Staples	SPLS	8/21/2013	Downside	-11.1%	0.16	0.18
Prospect	PSEC	8/22/2013	Upside	26.7%	0.38	0.3
Pandora	P	8/22/2013	Upside	100.0%	0.04	0.02
Gap	GPS	8/22/2013	Met	0.0%	0.64	0.64
Abercrombie	ANF	8/22/2013	Downside	-42.9%	0.16	0.28
Sears Holdings	SHLD	8/22/2013	Downside	-54.6%	-1.7	-1.1

In table 1, a surprise type of "Met" indicates EPS expectation was realized in the actual reporting, "Downside" indicates EPS was below expectation and "Upside" indicates EPS expectations were above expectation. Table 2 shows the summary statistics for each of the equities used in the analysis, including their surprise, mean, median and range of closing prices, traded volume and Google interest.

Table 2: Company, Surprise Direction and Weekly Price, Volume and Google Interest

Company (Ticker)	Surprise	Observations	Variable	Mean	Median	Minimum	Maximum
ANF	Negative	52	Weekly Close	$45.23	$47.39	$30.58	$54.24
			Weekly Volume	2,358,440	1,876,850	1,014,300	11,496,600
			Weekly Interest	79	79	67	88
BBY	Positive	52	Weekly Close	$20.80	$18.41	$11.29	$35.08
			Weekly Volume	8,553,342	6,958,600	2,156,700	23,661,800
			Weekly Interest	60	57	30	100
DKS	Negative	52	Weekly Close	$49.81	$50.15	$45.05	$53.32
			Weekly Volume	1,418,013	1,274,400	675,200	5,492,300
			Weekly Interest	62	62	35	100
EV	Negative	52	Weekly Close	$35.96	$38.07	$27.09	$44.08
			Weekly Volume	866,242	808,450	352,000	1,930,800
			Weekly Interest	73	71.5	45	100
GPS	No Surprise	52	Weekly Close	$37.15	$36.15	$30.43	$46.48
			Weekly Volume	4,594,827	4,177,050	1,845,400	12,759,300
			Weekly Interest	48	46.5	28	100
HD	Positive	52	Weekly Close	$68.96	$68.43	$56.75	$80.54
			Weekly Volume	7,381,806	6,879,150	4,995,800	12,437,800
			Weekly Interest	53	51	23	100
HPQ	No Surprise	52	Weekly Close	$19.43	$19.38	$12.44	$27.00
			Weekly Volume	24,451,706	21,891,150	9,732,300	69,599,400
			Weekly Interest	39	33.5	22	100
JCP	Negative	52	Weekly Close	$19.00	$17.98	$12.87	$28.82
			Weekly Volume	12,752,879	9,208,450	3,708,100	42,895,000
			Weekly Interest	34	26.5	7	100
LOW	Positive	52	Weekly Close	$37.63	$38.25	$28.32	$46.98
			Weekly Volume	9,604,185	9,126,150	5,525,400	16,350,100
			Weekly Interest	81	81	60	100
P	Positive	52	Weekly Close	$13.01	$12.56	$7.18	$20.34
			Weekly Volume	5,960,602	4,991,800	2,389,900	14,875,900
			Weekly Interest	56	55.5	38	90
PSEC	Positive	52	Weekly Close	$11.05	$10.97	$10.26	$12.07
			Weekly Volume	3,058,562	2,734,950	1,400,800	13,707,100
			Weekly Interest	42	42	21	71
SHLD	Negative	52	Weekly Close	$49.15	$47.51	$39.50	$66.69
			Weekly Volume	1,008,440	838,050	446,900	3,603,600
			Weekly Interest	48	45.5	31	100
SJM	Positive	52	Weekly Close	$95.25	$94.63	$83.45	$113.97
			Weekly Volume	594,335	547,350	313,400	1,198,000
			Weekly Interest	64	65.5	34	100
SPLS	Negative	52	Weekly Close	$13.36	$12.99	$10.92	$17.00
			Weekly Volume	11,143,367	9,351,500	4,632,300	37,714,800
			Weekly Interest	44	40	22	100

METHODOLOGY

The methodology being employed is similar to that in the Choi and Varian (2009) paper. In this paper Choi and Varian employ a basic autoregressive model to estimate various macroeconomic factors mentioned previously. Their results indicate that the when adding Google trends data to the autoregressive model, overall prediction error is reduced significantly. A similar autoregressive model will be built in this analysis as well, using both prior week's closing prices and volume traded. The model will be used, to forecast pricing and volume, before and after Google trends data are entered as predictors in the model. Secondarily, it will examine the impact of the surprise on the direction of the volume and price movements. For example, pre and post earnings movement exists has been examined extensively in the literature and is referred to as "earnings announcement drift" (c.f. Bernard and Thomas, 1989). Investors will take positions in assets prior to (and post) earnings announcements in order to capitalize on the added volatility (c.f. Sadka, 2006). In the model we will examine the impact of Google search volume as a predictor of volume and closing price in the following week. The hypothesized results will be as follows:

Hypothesis 1-Google trends data will help identify an increase in volume traded for both positive and negative surprise stocks.

Hypothesis 2-Google trends data will help predict the direction of the price change for positive and negative surprise shocks.

Overall prediction error in both volume and closing price will be reduced as measured by mean absolute error (MAE) by adding Google trends search data. This expected result is consistent with the Choi and Varian (2009) outcome.

The Model Specification for the Baseline Approach Will Be,

$$\boldsymbol{volume_t = \beta_0 + \beta_1(volume_{t-1}) + \epsilon_t} \quad (1)$$
$$close_t = \beta_0 + \beta_1(close_{t-1}) + \epsilon_t \quad (2)$$

Where, subscript t and t-1 denote current and prior week cumulative values for volume and ending values for price, respectively ϵ_t represents the error term in both models. Once the baseline coefficients and errors are calculated, the Google interest data will also be included and the following models will be estimated,

$$\boldsymbol{volume_t = \beta_0 + \beta_1 \log(volume_{t-1}) + X_i + \epsilon_t} \quad (3)$$
$$close_t = \beta_0 + \beta_1(close_{t-1}) + X_i + \epsilon_t \quad (4)$$

Where, variables defined previously are the same and the X_i refers to the Google interest data indexed over the prior year. From here the revised parameter estimates will be examined and MAE will be calculated for the models with Google trends data. The results will be compared to the hypotheses listed above. It is expected that the results for volume should always be positive on the Google coefficient. An expectation of a surprise will lead to more volume traded irrespective of whether or not they are sold or bought. Where surprises (positive or negative) exist the coefficient should be significant. Price expectations on the other hand should be directional. Therefore, a stock with positive earnings surprise should be identified by a positive Google interest coefficient and a negative earnings surprise should be identified by a negative coefficient on the Google interest variable.

RESULTS

While the specification for the four models was, generally speaking, very simplistic, the results of the various Google interest data were most revealing on volume predictions for stocks with the highest volume and/or stocks with the largest surprises (irrespective of surprise direction). For example, JCP, SHLD and SPLS had significant volume and close coefficients on the Google interest variable. In these assets, both JCP and SPLS have significantly higher median weekly volume, relative to the average of the volume for the entire sample (12.7MM and 11.1MM shares compared with 6.6MM shares for all). SHLD is an anomaly due to below average volume (1MM shares); it has significant Google interest coefficients on both volume and price, although likely due to large funds eliminating remaining positions and/or small and medium sized traders capitalizing on volatility due to the firms financial distress. This movement in SHLD is more than likely a result of the considerable negative news that has been reported recently. The downward spiral to bankruptcy has been observed in other firms where financial distress has been long term and with significant magnitude (c.f. Gilbert and Menon, 1990).

The remainder of the results are quite fragmented (i.e. significant coefficients on Google interest and closing price for no surprise stocks). Additionally, there are a number of assets with sufficient volume and large enough earnings surprise to generate significance that did not. All coefficients on volume and price can be seen in sections 1 and 2 of the appendix. In addition, plots of the predictions on the companies that had the lowest Mean Absolute Error (both with and without Google interest) are compared to the actual volumes in section 3 of the appendix. Generally, the predictions with interest are much closer to predictions without interest particularly in stocks where the Google trends data were significant on both price and volume. This brings us to our third hypothesis, which is whether or not including Google trends data into the model would reduce the mean absolute error (MAE). The MAE is defined as

$$\boldsymbol{MAE = \frac{1}{n}\sum_{i=1}^{n}|\hat{y}_i - y_i|} \tag{5}$$

Where, $\hat{y}_i$ represents the forecast of y_i and y_i represents the actual result. Tables for the MAE on all assets are listed in Table 1 below. Overall, the MAE is reduced from 29.6% to 27.3% for volume and effectively unchanged for closing prices. In order to assess whether or not there was a statistically significant difference in these two values a paired samples t-test was run and the results are listed in Table 2 below. Table 1- Mean Absolute Error (Weekly Volume and Close) by Company

Table 3: Mean Absolute Error for Volume And Price, Along With Descriptive Statistics For Each Model

Mean Absolute Error Comparison				
	Volume Error No Interest	Volume Error w/ Interest	Close Error No Interest	Close Error w/ Interest
ANF	30.8%	32.0%	4.1%	4.0%
BBY	44.8%	43.6%	5.1%	5.1%
DKS	25.6%	27.1%	2.2%	2.1%
EV	28.7%	28.7%	2.9%	3.0%
GPS	27.7%	25.5%	2.5%	2.5%
HD	19.0%	19.1%	2.0%	2.1%
HPQ	34.2%	19.7%	4.0%	4.0%
JCP	34.2%	26.6%	6.1%	6.3%
LOW	22.2%	22.1%	2.2%	2.2%
P	33.5%	30.5%	5.9%	5.8%
PSEC	27.2%	29.1%	1.6%	1.6%
SHLD	33.9%	26.4%	5.1%	5.1%
SJM	19.0%	19.2%	1.4%	1.5%
SPLS	34.2%	31.9%	2.5%	2.5%
MEAN	29.64%	27.25%	3.40%	3.42%
Median	29.75%	26.86%	2.72%	2.76%
Minimum	18.96%	19.07%	1.44%	1.46%
Maximum	44.82%	43.64%	6.09%	6.33%

Table 4:Paired Samples T-Test's for Mean Absolute Error Before and after Including Google Trends in Model

	Volume Error No Interest	**Volume Error W/ Interest**	**Close Error No Interest**	**Close Error W/ Interest**
Mean	0.296384164	0.272505864	0.034243807	0.033977407
Variance	0.004887327	0.004222762	0.00026418	0.000259952
Observations	14	14	14	14
Pearson Correlation	0.774119959		0.99889043	
Hypothesized Mean Difference	0		0	
Df	13		13	
t Stat	1.96062015		1.288340406	
P(T<=t) one-tail	0.03585469		0.110042953	
t Critical one-tail	1.770933396		1.770933396	
P(T<=t) two-tail	0.07170938		0.220085906	
t Critical two-tail	2.160368656		2.160368656	

Table 4 reports the results of a paired two sample t-test comparing differences in group means between models with and without Google trends data. There is a statistically significant difference in MAE on volume prediction differences. There is a lower MAE for the model with Google trends than the model without. With respect to differences in MAE on predicted closing price, the difference is not statistically significant. Intuitively when examining the mean MAE for close, there is almost no reduction (3.42% to 3.40%). The paired samples t-test found that the difference between these two groups was not statistically significant. The difference on volume on the other hand was found to be statistically significant at the 5% level (p-value .035 and t-statistic 1.96). When re-examining the coefficients (appendix sections 1 and 2) it is clear that 9 of the 14 firms has examined had statistically significant parameter estimates on the Google trends data variable in the volume models compared to 4 of 14 for the closing price models.

CONCLUSIONS

Predicting volume and pricing using Google trends data appears to provide some lift in prediction accuracy of forecasts. The focus of this paper was to examine the efficacy of Google insights data as predictors in a model. Because the data are an index of the time period of interest we do not truly see absolute search

volume, but only relative minimum and maximum values over our specified time interval. While the results found in the analyses above are not highly convincing regarding Google trends data and surprise prediction, the results on the volume models yielded promising results and provide some guidance into the direction of future research. For example, the asset selection process in this paper was very subjective. Assets were selected based on an arbitrary time period (the most recent earnings season) and were then filtered according to the non-existence of earnings surprise in the prior year. A more robust selection process on a larger number of assets may yield more insightful results. Furthermore, only a one year time horizon was examined using weekly data. The frequency of the data and/or the time horizon may also have been limiting factors in generating significant (and consistent) results. The fact that MAE reduction did occur with statistical significance is promising and should provide a good starting point for examination in future research.

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APPENDIX

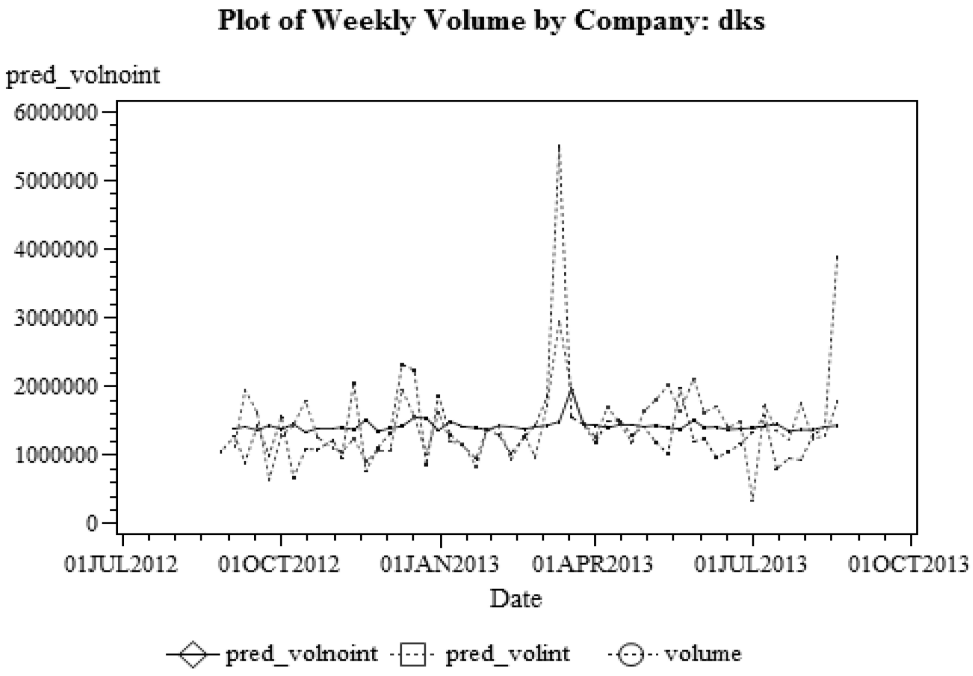
Appendix 1: Models Comparing Volume With and Without Google Interest Data

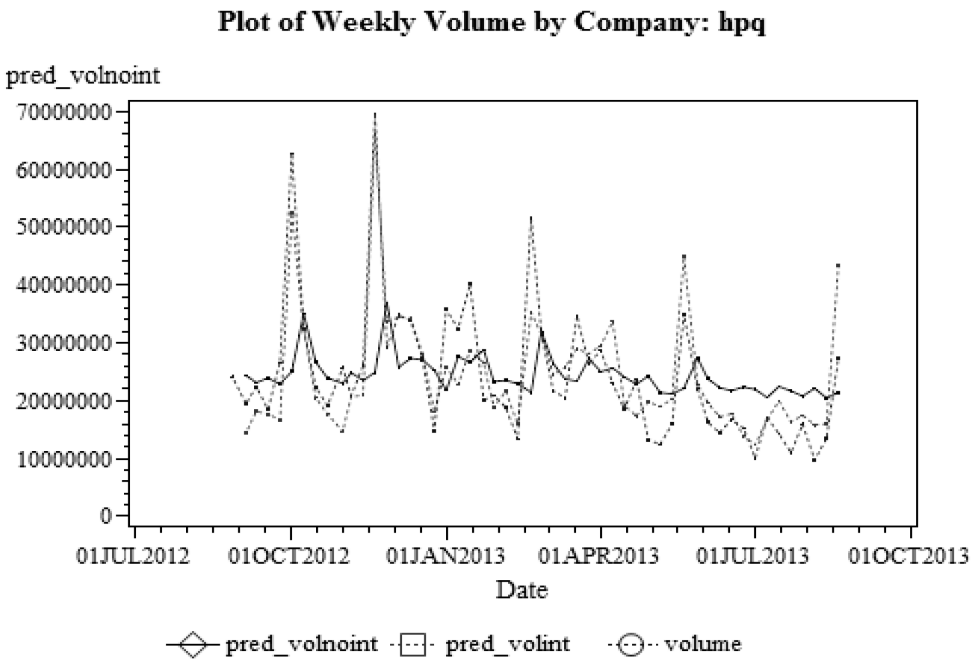
Company	Dependent	Parameter	Estimate	StdErr	tValue	P-Value	Model	Surprise
anf	volume	Intercept	2103453.13	412776.338	5.10	0.0000	VOLUME WITH NO INT	Negative
anf	volume	lagvol	0.12	0.149	0.79	0.4329	VOLUME WITH NO INT	Negative
anf	volume	Intercept	-3195523.26	4384140.850	-0.73	0.4696	VOLUME WITH INT	Negative
anf	volume	lagvol	0.12	0.149	0.80	0.4276	VOLUME WITH INT	Negative
anf	volume	interest	67303.03	55438.597	1.21	0.2307	VOLUME WITH INT	Negative
bby	volume	Intercept	5031934.41	1277215.410	3.94	0.0003	VOLUME WITH NO INT	Positive
bby	volume	lagvol	0.41	0.131	3.13	0.0029	VOLUME WITH NO INT	Positive
bby	volume	Intercept	8826.72	2389047.482	0.00	0.9971	VOLUME WITH INT	Positive
bby*	**volume**	**lagvol**	**0.40**	**0.125**	**3.17**	**0.0027**	**VOLUME WITH INT**	**Positive**
bby*	**volume**	**interest**	**85955.51**	**35179.608**	**2.44**	**0.0183**	**VOLUME WITH INT**	**Positive**
dks	volume	Intercept	1246790.78	243296.604	5.12	0.0000	VOLUME WITH NO INT	Negative
dks	volume	lagvol	0.13	0.159	0.82	0.4165	VOLUME WITH NO INT	Negative
dks	volume	Intercept	-1174678.54	578581.969	-2.03	0.0479	VOLUME WITH INT	Negative
dks	volume	lagvol	0.12	0.135	0.92	0.3640	VOLUME WITH INT	Negative
dks*	**volume**	**interest**	**38968.31**	**8698.283**	**4.48**	**0.0000**	**VOLUME WITH INT**	**Negative**
ev	volume	Intercept	512310.58	124186.706	4.13	0.0001	VOLUME WITH NO INT	Negative
ev	volume	lagvol	0.41	0.133	3.08	0.0034	VOLUME WITH NO INT	Negative
ev	volume	Intercept	441947.98	306878.655	1.44	0.1563	VOLUME WITH INT	Negative
ev	volume	lagvol	0.42	0.137	3.04	0.0038	VOLUME WITH INT	Negative
ev	volume	interest	883.29	3516.115	0.25	0.8027	VOLUME WITH INT	Negative
gps	volume	Intercept	2609322.32	644294.898	4.05	0.0002	VOLUME WITH NO INT	No Surprise
gps	volume	lagvol	0.43	0.129	3.32	0.0017	VOLUME WITH NO INT	No Surprise
gps	volume	Intercept	426065.06	1069044.241	0.40	0.6920	VOLUME WITH INT	No Surprise
gps	volume	lagvol	0.41	0.123	3.31	0.0018	VOLUME WITH INT	No Surprise
gps*	**volume**	**interest**	**47980.93**	**19254.857**	**2.49**	**0.0162**	**VOLUME WITH INT**	**No Surprise**
hd	volume	Intercept	5870569.89	1074980.300	5.46	0.0000	VOLUME WITH NO INT	Positive
hd	volume	lagvol	0.21	0.143	1.47	0.1468	VOLUME WITH NO INT	Positive
hd	volume	Intercept	5344977.36	1217344.877	4.39	0.0001	VOLUME WITH INT	Positive
hd	volume	lagvol	0.18	0.146	1.25	0.2166	VOLUME WITH INT	Positive
hd	volume	interest	13601.76	14706.113	0.92	0.3596	VOLUME WITH INT	Positive
hpq	volume	Intercept	17743397.61	3734544.494	4.75	0.0000	VOLUME WITH NO INT	No Surprise
hpq	volume	lagvol	0.28	0.137	2.00	0.0507	VOLUME WITH NO INT	No Surprise
hpq	volume	Intercept	-3693140.62	2790445.682	-1.32	0.1919	VOLUME WITH INT	No Surprise
hpq	volume	lagvol	0.08	0.076	1.07	0.2906	VOLUME WITH INT	No Surprise
hpq*	**volume**	**interest**	**674538.98**	**61069.986**	**11.05**	**0.0000**	**VOLUME WITH INT**	**No Surprise**
jcp	volume	Intercept	4430108.59	1635776.772	2.71	0.0093	VOLUME WITH NO INT	Negative
jcp	volume	lagvol	0.68	0.111	6.10	0.0000	VOLUME WITH NO INT	Negative
jcp	volume	Intercept	-155759.68	1112969.369	-0.14	0.8893	VOLUME WITH INT	Negative
jcp	volume	lagvol	0.15	0.088	1.73	0.0901	VOLUME WITH INT	Negative
jcp*	**volume**	**interest**	**323134.12**	**35158.239**	**9.19**	**0.0000**	**VOLUME WITH INT**	**Negative**
low	volume	Intercept	5584349.27	1297427.689	4.30	0.0001	VOLUME WITH NO INT	Positive
low	volume	lagvol	0.42	0.131	3.18	0.0025	VOLUME WITH NO INT	Positive
low	volume	Intercept	4649445.24	3115356.099	1.49	0.1421	VOLUME WITH INT	Positive
low	volume	lagvol	0.41	0.132	3.11	0.0031	VOLUME WITH INT	Positive
low	volume	interest	11998.26	36278.623	0.33	0.7423	VOLUME WITH INT	Positive
p	volume	Intercept	3469315.71	879229.429	3.95	0.0003	VOLUME WITH NO INT	Positive
p	volume	lagvol	0.41	0.137	2.97	0.0046	VOLUME WITH NO INT	Positive
p	volume	Intercept	-3386505.07	1865635.303	-1.82	0.0757	VOLUME WITH INT	Positive
p	volume	lagvol	0.33	0.121	2.71	0.0093	VOLUME WITH INT	Positive
p*	**volume**	**interest**	**130810.55**	**32442.571**	**4.03**	**0.0002**	**VOLUME WITH INT**	**Positive**
psec	volume	Intercept	2628680.79	494271.617	5.32	0.0000	VOLUME WITH NO INT	Positive
psec	volume	lagvol	0.15	0.141	1.05	0.3003	VOLUME WITH NO INT	Positive
psec	volume	Intercept	194408.87	998382.387	0.19	0.8464	VOLUME WITH INT	Positive
psec	volume	lagvol	0.05	0.137	0.33	0.7401	VOLUME WITH INT	Positive
psec*	**volume**	**interest**	**64528.53**	**23432.525**	**2.75**	**0.0083**	**VOLUME WITH INT**	**Positive**
shld	volume	Intercept	651166.94	154569.016	4.21	0.0001	VOLUME WITH NO INT	Negative
shld	volume	lagvol	0.35	0.135	2.62	0.0116	VOLUME WITH NO INT	Negative
shld	volume	Intercept	-221004.64	265287.900	-0.83	0.4089	VOLUME WITH INT	Negative
shld	volume	lagvol	0.30	0.120	2.47	0.0172	VOLUME WITH INT	Negative
shld*	**volume**	**interest**	**19309.58**	**5034.502**	**3.84**	**0.0004**	**VOLUME WITH INT**	**Negative**
sjm	volume	Intercept	365644.65	80529.386	4.54	0.0000	VOLUME WITH NO INT	Positive
sjm	volume	lagvol	0.38	0.130	2.91	0.0054	VOLUME WITH NO INT	Positive
sjm	volume	Intercept	316388.16	129878.382	2.44	0.0186	VOLUME WITH INT	Positive
sjm	volume	lagvol	0.38	0.131	2.91	0.0055	VOLUME WITH INT	Positive
sjm	volume	interest	742.37	1528.163	0.49	0.6293	VOLUME WITH INT	Positive
spls	volume	Intercept	7872009.00	1724095.211	4.57	0.0000	VOLUME WITH NO INT	Negative
spls	volume	lagvol	0.30	0.138	2.14	0.0371	VOLUME WITH NO INT	Negative
spls	volume	Intercept	-2007832.66	2261780.313	-0.89	0.3791	VOLUME WITH INT	Negative
spls	volume	lagvol	0.25	0.110	2.26	0.0287	VOLUME WITH INT	Negative
spls*	**volume**	**interest**	**240421.48**	**43864.904**	**5.48**	**0.0000**	**VOLUME WITH INT**	**Negative**

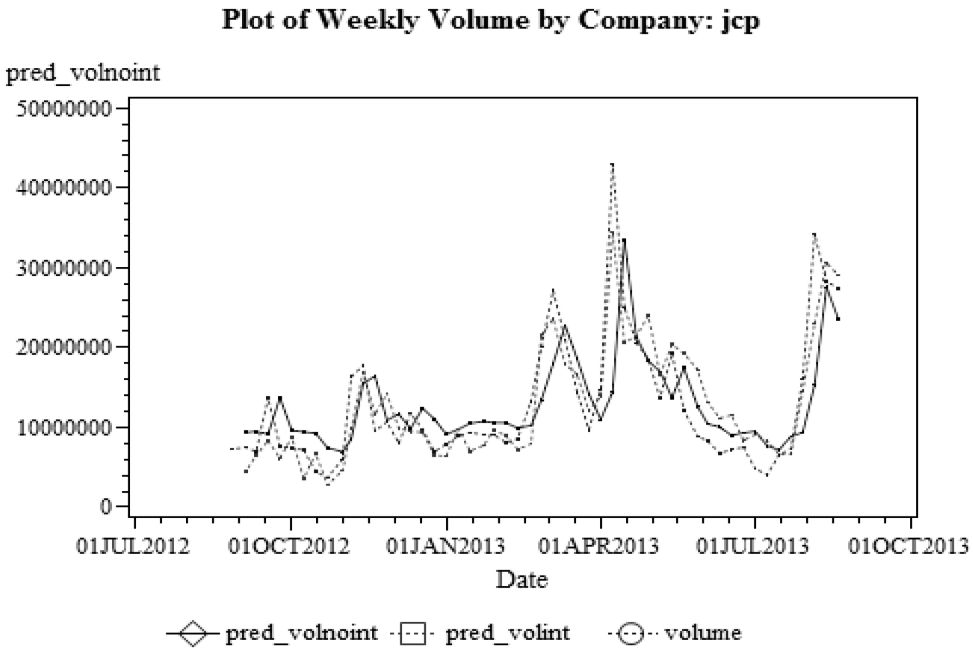
Appendix Section 2: Models Comparing Price With and Without Google Interest Data

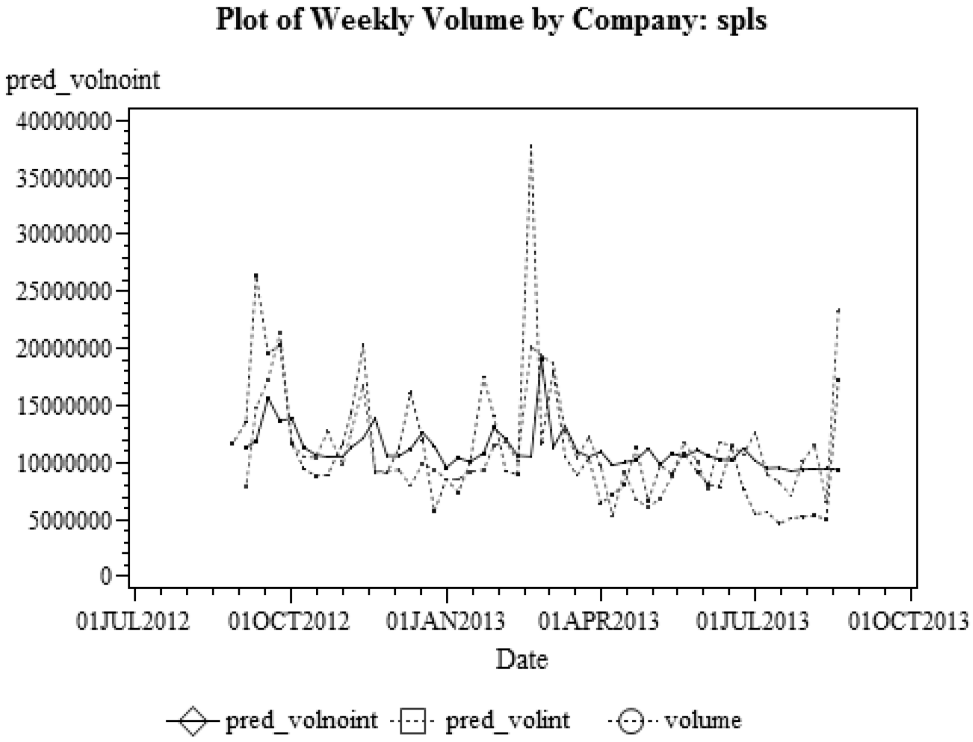
Company	Dependent	Parameter	Estimate	StdErr	tValue	P-Value	Model	Surprise
anf	close	Intercept	4.58	2.691	1.70	0.0951	CLOSE WITH NO INT	Negative
anf	close	lagclose	0.90	0.059	15.32	0.0000	CLOSE WITH NO INT	Negative
anf	close	Intercept	1.14	7.250	0.16	0.8757	CLOSE WITH INT	Negative
anf	close	lagclose	0.89	0.061	14.50	0.0000	CLOSE WITH INT	Negative
anf	close	interest	0.05	0.095	0.51	0.6112	CLOSE WITH INT	Negative
bby	close	Intercept	-0.20	0.679	-0.29	0.7738	CLOSE WITH NO INT	Positive
bby	close	lagclose	1.03	0.032	32.37	0.0000	CLOSE WITH NO INT	Positive
bby	close	Intercept	-0.63	0.915	-0.68	0.4975	CLOSE WITH INT	Positive
bby	close	lagclose	1.02	0.032	31.84	0.0000	CLOSE WITH INT	Positive
bby	close	interest	0.01	0.012	0.70	0.4845	CLOSE WITH INT	Positive
dks	close	Intercept	12.89	5.076	2.54	0.0143	CLOSE WITH NO INT	Negative
dks	close	lagclose	0.74	0.102	7.28	0.0000	CLOSE WITH NO INT	Negative
dks	close	Intercept	13.26	5.136	2.58	0.0129	CLOSE WITH INT	Negative
dks	close	lagclose	0.75	0.103	7.26	0.0000	CLOSE WITH INT	Negative
dks	close	interest	-0.01	0.021	-0.66	0.5140	CLOSE WITH INT	Negative
ev	close	Intercept	2.47	1.362	1.82	0.0754	CLOSE WITH NO INT	Negative
ev	close	lagclose	0.94	0.038	24.95	0.0000	CLOSE WITH NO INT	Negative
ev	close	Intercept	1.99	1.450	1.37	0.1765	CLOSE WITH INT	Negative
ev	close	lagclose	0.92	0.043	21.41	0.0000	CLOSE WITH INT	Negative
ev	close	interest	0.02	0.017	0.98	0.3314	CLOSE WITH INT	Negative
gps	close	Intercept	1.01	1.423	0.71	0.4796	CLOSE WITH NO INT	No Surprise
gps	close	lagclose	0.98	0.038	25.58	0.0000	CLOSE WITH NO INT	No Surprise
gps	close	Intercept	1.53	1.537	1.00	0.3232	CLOSE WITH INT	No Surprise
gps	close	lagclose	0.98	0.038	25.55	0.0000	CLOSE WITH INT	No Surprise
gps	close	interest	-0.01	0.013	-0.91	0.3694	CLOSE WITH INT	No Surprise
hd	close	Intercept	4.21	2.445	1.72	0.0913	CLOSE WITH NO INT	Positive
hd	close	lagclose	0.94	0.035	26.73	0.0000	CLOSE WITH NO INT	Positive
hd	close	Intercept	5.71	2.472	2.31	0.0252	CLOSE WITH INT	Positive
hd	close	lagclose	0.89	0.041	21.61	0.0000	CLOSE WITH INT	Positive
hd*	**close**	**interest**	**0.03**	**0.017**	**2.09**	**0.0421**	**CLOSE WITH INT**	**Positive**
hpq	close	Intercept	0.67	0.694	0.97	0.3373	CLOSE WITH NO INT	No Surprise
hpq	close	lagclose	0.97	0.035	27.83	0.0000	CLOSE WITH NO INT	No Surprise
hpq	close	Intercept	1.29	0.906	1.43	0.1597	CLOSE WITH INT	No Surprise
hpq	close	lagclose	0.96	0.036	26.85	0.0000	CLOSE WITH INT	No Surprise
hpq	close	interest	-0.01	0.011	-1.07	0.2921	CLOSE WITH INT	No Surprise
jcp	close	Intercept	1.63	1.117	1.46	0.1512	CLOSE WITH NO INT	Negative
jcp	close	lagclose	0.90	0.057	15.76	0.0000	CLOSE WITH NO INT	Negative
jcp	close	Intercept	5.24	1.541	3.40	0.0014	CLOSE WITH INT	Negative
jcp	close	lagclose	0.78	0.065	12.16	0.0000	CLOSE WITH INT	Negative
jcp*	**close**	**interest**	**-0.04**	**0.013**	**-3.14**	**0.0029**	**CLOSE WITH INT**	**Negative**
low	close	Intercept	1.42	1.311	1.08	0.2850	CLOSE WITH NO INT	Positive
low	close	lagclose	0.97	0.035	27.96	0.0000	CLOSE WITH NO INT	Positive
low	close	Intercept	2.70	1.832	1.47	0.1474	CLOSE WITH INT	Positive
low	close	lagclose	0.97	0.035	27.96	0.0000	CLOSE WITH INT	Positive
low	close	interest	-0.02	0.016	-1.00	0.3220	CLOSE WITH INT	Positive
p	close	Intercept	0.24	0.494	0.49	0.6296	CLOSE WITH NO INT	Positive
p	close	lagclose	0.99	0.037	26.94	0.0000	CLOSE WITH NO INT	Positive
p	close	Intercept	-0.15	0.745	-0.20	0.8453	CLOSE WITH INT	Positive
p	close	lagclose	0.97	0.046	20.97	0.0000	CLOSE WITH INT	Positive
p	close	interest	0.01	0.016	0.69	0.4907	CLOSE WITH INT	Positive
psec	close	Intercept	2.16	0.933	2.32	0.0247	CLOSE WITH NO INT	Positive
psec	close	lagclose	0.80	0.084	9.52	0.0000	CLOSE WITH NO INT	Positive
psec	close	Intercept	2.28	0.949	2.41	0.0200	CLOSE WITH INT	Positive
psec	close	lagclose	0.80	0.085	9.48	0.0000	CLOSE WITH INT	Positive
psec	close	interest	0.00	0.004	-0.79	0.4324	CLOSE WITH INT	Positive
shld	close	Intercept	6.33	3.787	1.67	0.1008	CLOSE WITH NO INT	Negative
shld	close	lagclose	0.87	0.076	11.39	0.0000	CLOSE WITH NO INT	Negative
shld	close	Intercept	10.71	3.883	2.76	0.0082	CLOSE WITH INT	Negative
shld	close	lagclose	0.88	0.071	12.27	0.0000	CLOSE WITH INT	Negative
shld*	**close**	**interest**	**-0.10**	**0.036**	**-2.78**	**0.0076**	**CLOSE WITH INT**	**Negative**
sjm	close	Intercept	1.51	2.705	0.56	0.5787	CLOSE WITH NO INT	Positive
sjm	close	lagclose	0.99	0.028	34.88	0.0000	CLOSE WITH NO INT	Positive
sjm	close	Intercept	1.53	2.726	0.56	0.5769	CLOSE WITH INT	Positive
sjm	close	lagclose	0.98	0.031	31.64	0.0000	CLOSE WITH INT	Positive
sjm	close	interest	0.01	0.018	0.49	0.6289	CLOSE WITH INT	Positive
spls	close	Intercept	0.88	0.571	1.54	0.1290	CLOSE WITH NO INT	Negative
spls	close	lagclose	0.94	0.042	22.14	0.0000	CLOSE WITH NO INT	Negative
spls	close	Intercept	1.385426874	0.527693901	2.6254366	0.0115751	CLOSE WITH INT	Negative
spls	close	lagclose	0.958437154	0.038207315	25.085175	3.061E-29	CLOSE WITH INT	Negative
spls*	**close**	**interest**	**-0.02**	**0.005**	**-3.68**	**0.0006**	**CLOSE WITH INT**	**Negative**

Section 3: Graphs of Weekly Closing Volume, Predictions with and Without Interest






Plot of Weekly Volume by Company: jcp
pred_volnoint
50000000
40000000
30000000
20000000
10000000
0
01JUL2012
01OCT2012
01JAN2013
01APR2013
01JUL2013
01OCT2013
Date
pred_volnoint
pred_volint
volume


Plot of Weekly Volume by Company: spls
pred_volnoint
40000000
35000000
30000000
25000000
20000000
15000000
10000000
5000000
0
01JUL2012
01OCT2012
01JAN2013
01APR2013
01JUL2013
01OCT2013
Date
pred_volnoint
pred_volint
volume

IS UNEMPLOYMENT A DETERMINANT IN THE PRICE OF GOLD: A COINTEGRATION APPROACH

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ABSTRACT

This objective of this econometrics study is to investigate the relationship between gold prices and macroeconomic dynamics such as unemployment, inflation, and interest rates. Using two different periods of monthly observation from 1978 to 2013 and 1990 to 2013, our results indicate that the dependent variable is cointegrated with its determinants. a positive long run relationship between gold prices and unemployment exists, with a 1.03% change in the price of gold when unemployment increases by 1%, ceteris paribus. The short run adjustment in gold prices to changes in unemployment is stronger between 1990-2013 than between 1978-2013. This direct relationship between gold price and unemployment has not been studied in the literature, so further work in this area may lead to greater insight into the impact of macroeconomic variables on gold price.

JEL: E42, L7, N5

KEYWORDS: Cointegration, Gold, Unemployment, Exchange Rate, VIX

INTRODUCTION

Early in the 1800's, gold was declared a legal tender. A gold coin was equal to $10, a substantial fortune, and mostly used for large purchases abroad. In the 1900s gold prices were fixed to $35 an ounce under the Bretton Woods agreement. In the 1970s, however, with the dissolution of the Bretton Woods agreement, gold lost its power as a medium of exchange and was no longer required to back up the value of monetary notes. Since then, gold has been considered a precious metal with consumers and investors, designating its value through demand and supply, although central banks continue to hold gold as reserves.

The demand for gold arises from consumers, industrial consumption (e.g jewelry, wire plating etc.) and private sector and government investment. The supply for gold has stayed relatively flat throughout the years. Gold is not a diminishing asset so past gold inventories are still in circulation. The accumulated stock of gold was around 98,000 tons in 1974 and grew to 145,000 tons by 2001, reflecting roughly a 1.46% growth over 27 years (Faugere and Erlach, 2006). Gold Miners and central banks are the prominent suppliers of gold. Central banks have been leasing their gold reserves for interest payments since the 1980s (O'Callaghan 1991). Miner's will borrow gold from central banks and sell it on the open market. Their rationale being that in the future they'll return the gold when it's extracted from the earth and close out their lease with the central bank.

There are three major categories for research in gold. The economic and financial aspects of gold, gold as a currency, and the nature and impact of gold mining on the environment and on society (Lucey, 2011). From an economic perspective research has focused on the short-run and long-run determinants of gold prices. Studies have found evidence that U.S Inflation, world inflation volatility, U.S-world exchange rate index, the beta of gold and credit risk default premium all significantly impacted gold prices. No study however, links the impact of unemployment on the price gold. This research aims to close this loophole by investigating the impact of unemployment on the price of gold for gold. We proceed in the next section with a review of the literature on gold prices and its determinants. Thereafter we specify our model and

variables and explain the data used for estimation. We then explain and discuss the empirical results, and the final section concludes the paper with suggestions for future studies.

LITERATURE REVIEW

One of the most renowned characteristics of gold is the illusion of safety in volatile markets. Baur and McDermot (2009) define gold as a safety asset in short term market turmoil contend that the role of gold in a developed financial system is that of a safe haven asset, but only in the short run, and only in the presence of extreme volatility. Their study suggests that investors react to short-term, day-to-day volatility, thereby seeking out the safe haven of gold in the short run. An analysis of weekly and monthly stock market losses does not produce the same safe haven refuge response from investors. A study by Mulyadi and Anwar (2012) supports the conclusion of Baur and McDermont (2009) that gold performs as a safe haven asset in short term market turmoil. Mulyadi and Anwar (2012) compare the returns of a stock investment in Indonesian financial markets and an investment in gold. They conclude that when one gets a depreciating return in a stock investment, the return in gold increases. Their results support gold as a diversification instrument and as a safe haven for investors to hedge against stock market risk.

Another characteristic of gold is that it functions as a store of value against inflation. Anssi (2007) examined the short-run and long run determinants of gold prices. Using the Johansen method Anssi (2007) found evidence that U.S Inflation, world inflation volatility, U.S-world exchange rate index, beta of gold and credit risk default premium were all statistically significant variables that impact gold prices. A study by Faugere and Erlach (2006) further supports this theory. The authors construct an asset valuation model for gold, dependent on required yield theory, introducing a new exchange rate parity rule. Their model specified that gold prices vary with per capita GDP growth. Real gold prices respond to changes in foreign exchange rates. When the domestic required yield is constant and when foreign exchange rates are constant and there are no major catastrophes, real domestic gold prices increases with domestic inflation.

When these factors hold then the real domestic price of gold is determined by the domestic required yield and is impacted by inflation as well as the exchange rate at home. Faugere and Erlach (2006) clearly demonstrate that when exchange rates depreciate gold price's increase, holding everything else constant. In more recent work, Baur (2011) reviewed the relationship of gold with major economic and financial variables and examined whether gold serves as a store of value, influenced by commodity prices, consumer prices, and the value of the U.S. dollar, stock market returns, stock market uncertainty and short and long-term interest rates. The study concludes that gold has evolved as a hedge against financial losses rather than a hedge on inflation. Inferring that when financial instruments deliver depreciating returns, gold takes on a negative correlation allowing one to maintain one's financial wealth.

GDP can be theorized to have a relationship with gold. Lawrence (2003) demonstrate that gold appears to independent of regular business cycles, in contrast to other commodities. Similarly, GDP is uncorrelated with the real rate of return on gold. However, GDP measures the overall health of the economy and if we stick to defining gold as a safe haven it should hold that there would be a relationship with GDP (Cui & Day, 2012). Qadan & Yagil (2012) observe an interesting connection between gold and the VIX. Their study concludes that variation in investors' sentiment, measured by the VIX, triggers change in the price of gold between January 1995 and May 2010. Their conclusion is significant for future research depending on how fear is quantified, it's possible to test other fear variables and measure their impact on gold prices. The research mentioned opens the door for physiological exams and the relationship between the mind of investors and how gold prices react. Aggarwal & Lucey (2007) follow this logic when they suggest that the presence or absence of barriers (price levels) in gold returns could be a reflection of investor's reactions to changes in interest, inflation and currency markets. The authors find strong evidence of change in the variances of returns in the presence of psychological price barriers in gold markets.

A regression analysis by Fei & Adibe (2010) finds a statistically significant relationship between the price movement of gold, real interest rates and the exchange rate, suggesting a close relationship between gold prices and the value of the U.S. dollar. A multiple linear regression study verifies the findings as statistically significant. Furthermore, a study by Başari & Bayramoğlu (2011) yields a negative and statistically significant relationship between the return of gold and the return of the U.S. Dollar. The study also find evidence of a high negative correlation between gold prices and U.S. exchange rates, and a positive correlation between gold prices and oil prices.

DATA AND METHODOLOGY

The data in the research consists of different economic and financial variables and their impact on gold prices, the dependent variable. The independent variables utilized are the monthly yield on the 10-year U.S note, the closing price of the S&P 500, the volatility index, dollar index, and unemployment. Four different models are designed using gold prices as the dependent variable.

Model 1

$$GOLD_t = \beta + \beta_1 lnNote_t + \beta_2 lnCPI_t + \beta_3 lnSP_t + \beta_4 lnDollar_t + \beta_4 lnUnemp_t + \varepsilon_t$$

Model Ii

$$\Delta \ln Gold_t = \alpha_0 + \sum_{i=1}^{n} \beta_i \Delta \ln Gold_{t-i} + \sum_{i=1}^{n} \beta_i \Delta \ln Note_{t-i} + \sum_{i=0}^{n} \gamma_i \Delta \ln SP_{t-i} + \sum_{i=0}^{n} \delta_i \Delta \ln CPI_{t-i} + \sum_{i=0}^{n} \eta_i \Delta \ln Dollar_{t-i} + \sum_{i=0}^{n} \nu_i \Delta \ln U_{t-i} + \\ + \alpha_1 D_{1t} + \lambda_1 \ln Gold_{t-1} + \lambda_2 \ln Note_{t-1} + \lambda_3 \ln SP_{t-1} + \lambda_4 \ln VIX_{t-1} + \lambda_5 \ln Dollar_{t-1} + \lambda_5 \ln U_{t-1} + \omega_t$$

Model III,

$$\Delta \ln Gold_t = \alpha_0 + \sum_{i=1}^{n} \beta_i \Delta \ln Gold_{t-i} + \sum_{i=1}^{n} \beta_i \Delta \ln Note_{t-i} + \sum_{i=0}^{n} \gamma_i \Delta \ln SP_{t-i} + \sum_{i=0}^{n} \delta_i \Delta \ln VIX_{t-i} + \sum_{i=0}^{n} \eta_i \Delta \ln Dollar_{t-i} + \sum_{i=0}^{n} \nu_i \Delta \ln U_{t-i} + \\ + \alpha_1 D_{1t} + \lambda_1 \ln Gold_{t-1} + \lambda_2 \ln Note_{t-1} + \lambda_3 \ln SP_{t-1} + \lambda_4 \ln VIX_{t-1} + \lambda_5 \ln Dollar_{t-1} + \lambda_5 \ln U_{t-1} + \omega_t$$

model Iii

uses the same logic as Model II but adds the volatility index to the independent variables and uses a different data set from 1990-2013. This regression analysis of gold prices uses the same co-integration approach as model II.This model is constructed to test the significance of volatility against the dependent variable using the VIX. As stated earlier, the VIX is a regarded fear gauge in the investment world but was only constructed in the 1990's.

Model Iv

$$\ln Gold_t = \beta + \beta_1 \ln U_t + \varepsilon_t$$

In order to test for robustness, Model IV was developed. Model IV uses annual data from 1900 through 2013. The price of gold is adjusted for inflation since the CPI is not utilized as an independent variable. The dependent variable, gold prices, is the percentage of year-to-year change in gold prices; the ration behind this is to standardize the data so it fits a normal distribution. The independent variable is unemployment rates for the past century. According to theory, the expected coefficient signs in Models 1, 2, 3 and 4 are: Note, negative as the yield goes down the price of gold should increase and as the yield increases the price of gold should decrease, *ceteris paribus.* VIX, positive an increase in fear should increase

gold prices, *ceteris paribus.* SP, positive as the S&P500 increases gold should increase, *ceteris paribus.* Dollar, negative as the dollar strengthens the value of gold should decrease and vice versa, *ceteris paribus.* U, unemployment positive as unemployment goes up gold should go up, *ceteris paribus.* CPI, Positive as the level of the consumer price index goes up the value of gold should also increase, *ceteris paribus*.

CONCLUSIONS

The research on what variables affect the price of gold makes it safe to conclude that gold is affected by different factors. This study attempted to model gold prices by creating a demand function that set nominal gold prices equal to interest rates, unemployment, volatility, exchange rates, consumer price index and financial markets. Our results indicate that the yield on the 10-year note is statistically significant at the 1% level, and that interest rates have a negative relationship with gold prices. The data for the S&P 500 produced a negative relationship in relation to gold prices in the short run while in the long run, a positive relationship takes place between stock market prices and gold prices, statistically significant at the 1% level. The exchange rate on the dollar produced a negative sign, significant at the 1% level, implying an inverse relation between exchange rates and the dependent variable. The data for unemployment shows a positive impact on gold prices, *ceteris paribus*. The sign for the CPI is positive and significant at the 1% level. Further work in may lead to new financial and economic relations between gold and different conventional notions in financial and economic conditions. For example, interest rates have an inflation expectation embedded into the yield if one subtracts the yield from the TIPS security from the yield on the note; it is possible to calculate the expected inflation in the market and model gold prices using expected inflation.

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INFLUENCES OF RISK PERCEPTIONS AND PRIOR KNOWLEDGE ON INFORMATION SOURCE USAGE: RESULTS FROM THE HOTEL SECTOR

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ABSTRACT

The purpose of this study is to investigate the relationships between prior knowledge, perceived risk, and use of various information sources among tourism consumers making a hotel reservation. Results from a survey indicate that risk perceptions among tourism consumers influence the use of some of the information sources studied. Influences are both positive and negative depending on the risk factor studied. Also, prior knowledge influence the use of some of the information sources studied. Prior knowledge is revealed to reduce performance risk, psychological risk, and financial risk.

JEL: M3

KEYWORDS: Risk, Prior Knowledge, Information Sources, Survey, Regression

INTRODUCTION

Referring to several studies, Sharifpour and Walters (2014) show that high level of risk is associated with more use of information sources such as mass media, word of mouth discussions, and personal sources of information. Although some research exist, Sharifpour and Walters (2014) claim that the relationship between the tourism consumers' internal knowledge (internal source of information), risk perceptions and use of external information sources has been overlooked in prior models on tourism consumers decision models. Although these relationships seem apparent, the relationship between tourism consumers' prior knowledge and information search is inconclusive (Sharifpour and Walters, 2014) and empirical research is needed to confirm the relationships and its significance with other decision variables (Sharifpour and Walters, 2014). They further claim that "further research is needed to explore the relationship between tourist prior knowledge, risk perceptions and information search activities" (Sharifpour and Walters, 2014, p. 291). Questions like when tourism consumers will take advantage of various external sources of information and when they are more likely to trust their prior knowledge (internal sources) remain unanswered (Sharifpour and Walters, 2014). Hence, the first research question proposed in this study is;

Research question 1: Which information sources (internal and external) are used by tourism consumers to reduce various types of risks?

In addition to studying the influence of internal and external sources of information in tourism consumers' risk reducing activities, prior knowledge (internal source of information) may also reduce tourism consumers' perceived risk. Consumers who have a lot of prior knowledge about a specific tourism product will probably associate less risk with purchasing this tourism product compared to tourism consumers with less prior knowledge. The influence of tourism consumers' prior knowledge on their risk perceptions is overlooked in tourism studies (Sharifpour and Walters, 2014). Hence, the second research question proposed in this study is;

Research question 2: What is the influence of prior knowledge on tourism consumers risk perceptions?

LITERATURE REVIEW

Three constructs are central to the discussion in this article; perceived risk, prior knowledge, and sources of information.

Perceived Risk

Perceived risk can be defined as "the expectation of losses associated with purchase" (Peter and Ryan, 1976, p. 185). Hence, perceived risk is an inhibitor to purchase (Peter and Ryan, 1976). A key activity for tourism product providers is to reduce perceived risks, and through that, increase tourism consumers' purchase of their product. The purchase of tourism products can be associated with many types of risks. Based on Mouthino (1987, p. 23-24) functional risk is defined as "the risk that the product will not perform as expected" (p. 23), physical risk – "the risk that the tourist product will be harmful" (p. 23), financial risk – "the risk that the product will not be worth its cost" (p. 23), social risk – "the risk that a poor product choice may result in embarrassment before others" (p. 24), and psychological risk - "the risk that a poor product choice will harm the consumer's ego" (p. 24). Please note that financial risk was related to time and money by Mouthino (1987) while we only focus the money part of the definition.

Consumers' Prior Knowledge

Building on Alba and Hutchinson (1987), product knowledge is a function of subjective knowledge, objective knowledge and product experience. Subjective knowledge refers to the familiarity of the product. Objective knowledge includes the expertise element (usually stored in the long-term memory). Product experience is about product use experience and information search experience (Sharifpour and Walters, 2014). Prior knowledge will support and assist consumers in their decision process and help them understand the level of risks associated with making purchases. Consequently, consumers' prior knowledge will contribute to a reduction of perceived risks associated with purchasing tourism product. Tourism consumers that are familiar with, has expertise with, or/and have much experience with purchasing hotel services will in general perceive lower level of risks than tourism consumers with low level of prior knowledge.

Sources of Information

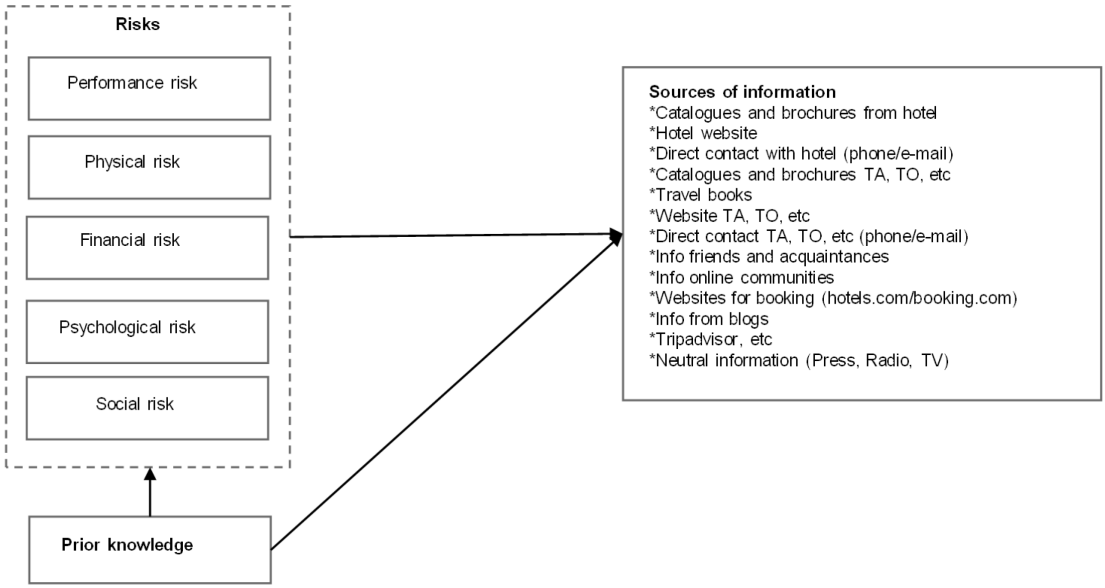
There are many external sources of information. The growth of Internet has added quite a few new sources for getting access to information for the purpose of risk reduction. "Little is known about how individuals search for tourism information using online and offline sources" (Ho et al, 2012, p. 1468). Consequently, it is important to study which sources, both among traditional offline and online sources, that tourism consumers' are using to reduce their perceived risks when purchasing tourism products. Grønhaug (1972) divide external information sources into three categories; marketer-dominated sources, consumer dominated sources, and neutral sources. Money and Crotts (2003, p. 193) also divide sources of information into four categories; marketer-dominated sources, personal sources, neutral sources, and experiential sources. Fodness and Murray (1997) divide sources of tourism information into four categories along two dimensions; type of information (impersonal vs personal) and source of information (commercial vs noncommercial). Llodrà-Riera et al (2015) divide sources of information into 1)sources without Internet, 2)components of web1.0 platforms, and 3)components of web 2.0 platforms. Sources without Internet is divided into a)own and news media (e.g. suppliers, intermediaries, tourism media) and b)organic and induced media (e.g. books, film and TV, advertising, friends and acquaintances). Sources of Web1.0 is divided into a)tourist products and services (e.g. web-suppliers, web-intermediaries, web-user assessment) and b)destination information (web DMO and unofficial tourist webs). Finally, web2.0 platforms cover a)tourist web 2.0 (tourism blogs, tourism social network, forums, etc) and b)general web2.0 (e.g. general

social networks, photo sharing, video sharing). The categorization made by Llodrà-Riera et al (2015) seems to be rather explorative and empirically driven – trying to establish meaningful categories in a more and more complex landscape of information sources.

An even more fine-grained categorization of information sources are proposed by Law et al (2010). They divide external sources of information for tourism consumers into nine categories. 1)hospitality websites (hotel, restaurant, and lodging websites), 2)destination websites (e.g. regional tourism websites, attraction websites, destination marketing organization websites, national tourism organization websites), 3)travel supplier websites (travel agency websites, brick and mortar travel retail websites, tourism operator websites, small and medium enterprise websites), 4)airline websites, 5)travel search engine websites, 6)travel blogs, 7)online travel guides, 8)online travel magazines, and 9)travel websites. From the discussion in the sections above we see that the categorization of information sources vary from rather broad categories to more narrow and specific categories.

An important point by Sharifpour and Walters (2014) is that prior knowledge (internal sources) and perceived risks do not predict the use of external sources of information alone. Rather, "prior knowledge in alignment with tourism risk perception may determine the utilization of various sources of information" (Sharifpour and Walters, 2014, p. 287). Consequently, we will study the influence of prior knowledge (internal sources) and perceived risks on use of external sources in an aggregated model. Inspired by Law et al (2010), we operate with many sources of information to get a nuanced picture of the influence of perceived risks and prior knowledge on the use of various sources of information. Our research model is presented in Figure 1.

Figure 1: Research Model (TA=Travel Agencies. to=Tour Operators)



The figure shows the research model. Prior knowledge influences risk and source of information. Risk influences sources of information.

We expect that perceived risks have positive influences on (increase) the use of sources of information, that prior knowledge has negative influences on (reduce) the use of sources of information, and that prior knowledge has negative influences on (reduce) perceived risks.

DATA AND METHODOLOGY

To investigate the research questions, data were collected through a survey by students at a Norwegian University College. Overall, 408 respondents participated in the study. Measures of risks were based on Stone and Mason (1995). A factor analysis (Principle component, Varimax rotation) revealed five risk components/factors corresponding to the five factors included in Figure 1 (Eigenvalue ranging from 5,45 to 1,09). Convergent validity (no loadings below 0,77) and discriminant validity (no cross-loadings higher than 0,37) were considered satisfactory. Mean values of the risk components/factors ranged between 1,57 and 2,89 (measured on a 1 – 7 scale). Regarding normality, skewness ranged from 0,60 to 2,41 and kurtosis ranged from 0,25 to 6,71 (absolute values). Mean values for information source usage ranged between 1,53 and 4,86 (measured on a 1 – 7 scale). Skewness varied from 0,41 to 2,72 while kurtosis ranged from 0,39 to 6,86 (Absolute values). Please note that information from blogs and neutral information (see Figure 1) were both excluded from the empirical analysis because of strong deviations from normality (skewness = 3,46 and 3,48. Kurtosis = 12,08 and 12,74).

RESULTS AND DISCUSSION

Results related to research question 1 are presented in Table 1. The results show that performance risk is the risk factor influencing usage of most sources of information. Please note that the influence is positive for some of the sources while negative for other sources. It is worth noting that financial risk is negatively associated with use of information sources - maybe indicating that when financial risk is high, consumers end their search and go for other activities. Prior knowledge has a positive influence on the use of four of the information sources, indicating that prior knowledge stimulate more search.

Table 1: Results. Multiple Regression Coefficients.

	Performan. Risk	Psycholog. Risk	Physical Risk	Financial Risk	Social Risk	Prior Knowledge	R2adj
Catalogues & brochures hotel	-0,021	**0,112****	**0,156*****	-0,035	**0,112****	0,071	0,063
Hotel website	-0,020	0,045	-0,027	-0,076	0,016	-0,053	0,006
Direct contact hotel	**-0,103***	0,081	0,072	-0,029	-0,005	**0,124****	0,018
Catalogues & brochures TA/TO	0,090	**0,216*****	0,069	**-0,149*****	0,066	**0,120****	0,088
Travel books	0,028	0,082	**0,219*****	**-0,107***	0,043	**0,152*****	0,083
Website TA/TO	**0,115****	**0,106***	0,058	-0,076	0,036	-0,018	0,028
Direct contact TA/TO	0,051	0,073	**0,225*****	**-0,154*****	0,084	0,068	0,081
Info friends & acquaintances	**-0,112***	0,044	**0,116****	-0,062	**0,198*****	0,018	0,050
Info online communities	**0,094***	0,028	**0,180*****	-0,039	**0,159*****	-0,077	0,096
Websites for booking	**0,202*****	-0,026	-0,015	0,082	0,052	0,953	0,051
Tripadvisor etc.	**0,147****	0,025	0,051	-0,007	0,037	**0,089***	0,030

*The table shows how prior knowledge, and the risk factors (performance, psychological, physical, financial, and social) influence usage of most sources of information. * indicates significant standardized regression coefficients at 10 % level, ** at 5 % level, and *** at 1% level. Significant effects in bold face. The last column shows the adjusted variance explained.*

Regarding Research question 2, prior knowledge was revealed to significantly reduce performance risk (std beta= -0,086*/R2adj. 0,01), psychological risk (std beta= -0,108**/R2adj.=0,01), and financial risk (std beta= -0,210***/R2adj.=0,04).

Variance explained is considered low for all of the analyses.

CONCLUDING COMMENTS

The main impression is that perceived risks have some influence on tourism consumers' use of information sources. While we see that financial risk typically reduce the use of some of the information sources, the main impression is that perception of the other types of risks mainly increase the use of the information

sources. One takeaway from the study seems to be that tourism companies should provide a broad line of information sources to satisfy tourism consumers need for information. The study also shows interesting results regarding the role of tourism consumers' prior knowledge. Prior knowledge does influence the use of some of the information sources, and the influence is positive. Also, prior knowledge contribute to a reduction in performance risk, psychological risk, and financial risk. Please note that R2adj is considered low for the relationships in the model. One possible reason for this is that hotel reservation is a low risk activity. In this perspective, our study is considered a conservative test of the model (Figure 1). Also, it is reasonable to expect that a lot of other situational and individual factors influence tourism consumers use of information sources. Adding these to the model can be an interesting path for future research in this area.

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SUBSTANTIAL AUTHORITY UPDATE: TAX PENALTY AVOIDANCE BY GOOD FAITH REFERENCE TO JUDICIAL, ADMINISTRATIVE AND LEGISLATIVE AUTHORITIES

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ABSTRACT

Internal Revenue Code (IRC) §§ 6662(b) authorizes the Internal Revenue Service (IRS) to impose a penalty if an underpayment of income tax by a taxpayer exceeds a computational threshold called a substantial understatement. An understatement is reduced, however, by the portion attributable to an item for which the taxpayer had "substantial authority." Similarly, a tax return preparer who files a return or claim for refund is subject to a penalty for taking a position which the preparer knew or reasonably should have known would understate any part of the liability if there is or was no substantial authority for the position. Substantial authority is defined in Treasury Regulation §1,6662-4(d)(2), but taxpayers are required to recognize and take into account the relative weight of various authorities such as regulations, revenue rulings, legislative histories, court cases and IRS pronouncements. We examine the manner and extent to which courts have been willing to waive penalties based on substantial authority cited by taxpayers, and consider several recent cases where this concept has been applied directly or indirectly.

JEL: H26, K34, M48

KEYWORDS: Preparer Penalties, Substantial Authority, Taxation, Tax Penalties, Accuracy-Related Penalty

INTRODUCTION

The Taxpayer Advocate Service is an independently functioning organization within the Internal Revenue Service. Each year the United States Taxpayer Advocate prepares and delivers to Congress an annual report that for the last seven years has included data about the top ten tax issues most litigated in federal courts (Taxpayer Advocate Service, 2015, 2014, 2013, 2012, 2011, 2010, 2009). As has been the case for all years since this reporting protocol was initiated in 2008, litigation of accuracy-related tax penalties has made this top ten list. In fact, for the most recent annual report, disputes involving these penalties were more numerous than for any other issue (Taxpayer Advocate Service, 2015, p. 426) Internal Revenue Code § 6662(b) authorizes the IRS to impose a penalty if a taxpayer's negligence or disregard of rules or regulations causes a material underpayment of tax, or if an underpayment amounts to a substantial understatement (Internal Revenue Code, 2016). An income tax preparer may also be subject to a penalty under Code § 6694(a) if the preparer knew or should have known that a tax return position taken by his or her client would or did result in an understatement of taxable income, For purposes of the penalty calculations, Code § 6662(d)(2)(B) provides that the amount penalized as an understatement can be reduced by the portion attributable to an item for which the taxpayer had "substantial authority. As a rule, the tax treatment of an item has substantial authority only if the weight of published cases, rulings and other legal and administrative authorities is substantial in relation to the weight of opposing authorities. That is, if the weight of the authorities supporting the treatment is substantial in relation to the weight of authorities supporting contrary treatment. Treasury regulation Treas. § 1.6662-4(d)(3)(iii) provides a lengthy list of what constitutes authority for purposes of the substantial authority exception.. Treatises, legal periodicals, legal opinions or opinions rendered by tax professionals are not considered to be authoritative as such. However, the authorities

underlying those opinions may give rise to substantial authority. Code § 6662(d)(2)(B) also provides for penalty abatement to the extent that a taxpayer's (erroneous) tax position was adequately disclosed in the tax return and there is a reasonable basis (even without substantial authority) for the treatment of item.

Separately, Internal Revenue Code § 6664(c) provides a more subjective exception to the section 6662(a) accuracy-related penalty if there was reasonable cause for the portion of the underpayment subject to the penalty and the taxpayer acted in good faith with respect to that portion. The determination as to whether a taxpayer acted with reasonable cause and in good faith is made on a case-by-case basis, taking into account all pertinent facts and circumstances. These factors can include such considerations as the extent of a taxpayer's efforts to determine the proper tax liability, the taxpayer's tax knowledge, education and experience, and whether the taxpayer sought the advice of a competent professional tax adviser. In some cases, taxpayer reliance on such advice of a competent tax professional can also help to establish reasonable cause. To qualify for such reasonable cause, it must be shown that the advice was objectively reasonable and based on all pertinent facts and circumstances and the law as it relates to those facts and circumstances, and not based on any unreasonable factual or legal assumptions. In addition the advisor may not solely or unreasonably rely on the representations, statements, findings, or agreements of the taxpayer or any other person (*106 Ltd. v. Commissioner,* 2012; *Neonatology Associates, P.A. v. Commissioner*, 2000; *United States v. Boyle*, 1985).

The Internal Revenue Service often assesses accuracy-related penalties along with tax deficiencies. Questions about whether substantial authority or reasonable cause exists, for penalty abatement purposes, are often decided only after taxpayers appeal the tax and penalty assessments to a federal court. As a result of the litigation of these tax and penalty assessments, a body of reported court opinions has been generated. This paper applies legal case study research methodology in an effort to analyze many of the more recent court opinions, in an effort to determine whether they might yield practical guidance about what constitutes substantial authority for purposes of penalty relief, and what does not. Particular attention is paid to those factors that, in the view of federal courts, weigh in favor of penalty relief based on substantial authority or reasonable cause considerations.

Prior Research of Accuracy-Related Penalty Cases

Much of the prior analysis of penalty-abatement court cases has been published in *The Tax Adviser*, a publication of the American Institute of Certified Public Accountants. Most recently, Beavers (2014) published in that journal a case study of *AD Inv. 2000 Fund LLC v. Commissioner* (2014), a tax and penalty appeal involving two limited liability companies who had relied on opinion letters from a law firm when they reported certain losses to the Internal Revenue Service. The taxpayers insisted that, as a result of the legal opinion letters (which were, in the opinion of the taxpayers, subject to attorney-client privilege), they reasonably believed that the tax losses were properly reported. The Internal Revenue Service countered by asserting that the taxpayers had effectively waived their attorney-client privilege by claiming reliance on the tax opinion letters. The court ruled in favor of the government, and Beavers observed that, "simply put if a taxpayer taxpayer raises a defense that can be effectively disproven only through the discovery of attorney-client communications, the taxpayer impliedly waives attorney-client privilege" (p. 524). Puckett (2012) analyzed five accuracy-related penalty cases in an earlier issue of *The Tax Adviser*. In all but one of the cases studied and discussed by Puckett, the taxpayers' appeals of the assessment of accuracy-related penalties were denied.

The court granted relief in the fifth case, *McGowen v. Commissioner* (2011), after noting that the taxpayer lacked knowledge and experience in tax law, reasonably believed that the income item in question was not taxable, and determined in good faith to not report the income item on her 2006 income tax return. Puckett observed that even though the court viewed the taxpayer's efforts in reporting her income tax liability favorably, the court "could have gone either way, considering that the taxpayer was a financial analyst and

at least somewhat sophisticated" (p. 305). A two-part series in *The Tax Adviser* in 2010 described and explained the accuracy-related penalties and the manner in which they are administered. The first article (Cook & Ocheltree, 2010a) set forth and explicated the rules and requirements pertaining to the assertion of the penalties. The second (Cook & Ocheltree, 2010b) focused on rules and requirements regarding the defenses that might be raised by taxpayers, such as substantial authority or reasonable cause (as set forth above). Both articles pointed primarily to the various statutory provisions, regulations and administrative pronouncements that serve as guidance for navigating these penalties. Only a handful of court cases were cited, and none were analyzed in detail.

Keenan and Patel (2009) provided an analysis of *January Transport, Inc. v. Commissioner* (2008), a case involving the taxpayer's assertion that the taxpayer's good faith reliance on the advice of a tax professional was proper grounds for penalty relief. In that case the court denied the taxpayer's request for penalty relief, because the taxpayer relied primarily on an article regarding pending, rather than existing, legislation. The court concluded that this reliance was not reasonable and did not trigger the reasonable cause exception under Internal Revenue Code § 6664(c). Keenan and Patel observed that the *January Transport* case "serves as a good reminder for taxpayers and their tax professionals that reliance upon a tax professional's advice does not guarantee that a taxpayer cannot be assessed an accuracy-related penalty if the tax return position does not meet basic reporting standards" (p. 253).

Other recent guidance in *The Tax Adviser* has included information about how accuracy-related penalties are calculated (Keenan, Lessman & Hummel, 2013); the impact of substantial authority requirements on preparer penalty assessments (Gardner, Kastantin and Maas, 2012; Beavers, 2009); the relevance of substantial authority to the propriety of tax return positions for purposes of tax accountants' compliance with professional ethics rules (Gardner, Eide, May & May, 2012); and the manner in which substantial authority is taken into account by public corporations for purposes of their compliance with the reporting requirements of a newly issued tax form (Hennig & Sonnier, 2011). In addition to the contributors to *The Tax Adviser* as described above, other authors have provided succinct and helpful summaries of the accuracy-related penalty regime. Examples include Skarlatos (2015), who offers guidelines for ascertaining the level of certainty that taxpayers and tax preparers should have before signing tax returns; Knight & Knight (2013), who provide a comprehensive survey and analysis of extant court cases addressing the issues surrounding reliance on a tax professional as grounds for a reasonable cause exemption from the imposition of penalties; and Pursell, Sansone & Tracy (2010), who consider the preactice-related implications of the accuracy-related penalties and the manner in which they integrate with professional ethics, standing to practice before the Internal Revenue Service, and tax preparation and consultation generally. In-depth investigations of the legal and public policy aspects tax penalties have also become an important part of the body of literature on this topic. Wright (2013), for example, takes into account the Internal Revenue Code § 6662(b) accuracy-related penalties (applicable primarily to tax positions taken on tax returns) as part of his larger critique of the separate Internal Revenue Code § 6676 penalties applicable to bogus refund claims based on transactions lacking economic substance. And Moldenhauer (2012) considers the conflict interest and related professional ethics implications of Internal Revenue Code § 6694(a) preparer penalties as a matter of public policy.

Taken together, the above body of literature has served to explicate the structure of, and articulate the parameters surrounding, the accuracy-related penalty regime of the Internal Revenue Code. This paper will add to this body of knowledge by: (a) drawing from the body of case law set forth in all of the annual reports to date made by the United States Taxpayer Advocate, that is, the reports to Congress from 2009 through 2015; (b) examining this body of case law to discover the types and categories of authorities that courts have acknowledged and affirmed as being substantial authority under Code § 6662(d)(2)(B) for purposes of penalty relief even when taxpayers have been unsuccessful in appealing their underlying tax positions; and (b) examining this body of case law to discover the factors that courts have emphasized while granting

Internal Revenue Code § 6664(c) reasonable cause relief. In doing so, this paper will effectively expand and update the earlier case analysis performed by Knight and Knight (2013).

Recognition of Substantial Authority Under Code § 6662(D)(2)(B)

As noted above an understatement of tax may be reduced by any portion of the understatement attributable to an item for which the tax treatment is adequately disclosed and supported by a reasonable basis. Treasury regulations provide that this standard can be met if the taxpayer's position reasonably relies on one or more of the substantial authorities listed in Treas. Reg. § 1.6662-4(d)(3)(iii). These can include information such as sections of the IRC; proposed, temporary, or final regulations; revenue rulings and revenue procedures; tax treaties and regulations thereunder, and Treasury Department and other official explanations of such treaties; court cases; and congressional intent as reflected in committee reports. Absent from this list are opinions, analyses, articles and treatises published by non-governmental journals and other scholarly outlets, such as the journal *Accounting and Taxation*, irrespective of the quality, extent of research, insightfulness, credibility or expertise that might be demonstrated by such efforts.

In the seven annual reports to Congress made by the United States Taxpayer Advocate from 2009 to 2015, a total of 846 accuracy-related penalty court opinions were identified (National T. Of these, 631 were identified by the Taxpayer Advocate as having been decided in favor of the Internal Revenue service; 161 were identified as having been decided in favor of the taxpayer(s); 53 were identified as split decisions; and one case was remanded to the lower court for further proceedings. Many of the 53 cases identified as split decisions involved penalty relief for some, but not all, of the accuracy-related penalties assessed by the Internal Revenue Service. As we examined the opinions in the 846 cases listed by the Taxpayer Advocate, we observed that 22 cases specifically addressed in some detail the issue of whether the assessed accuracy-related penalties should be reduced by the portion attributable to items for which the taxpayer(s) had proffered substantial authority pursuant to Internal Revenue Code § 6662(d)(2)(B). In 18 of these 22 opinions, the courts concluded that the authorities referenced by the taxpayer(s) did not meet the standard for substantial authority. However, the courts decided in four cases that the authority relied upon was substantial and qualified the taxpayer(s) for penalty relief; two of those four cases were separate proceedings involving the same taxpayer and many of the same issues. These four cases involving three taxpayers are discussed below.

The first of the four substantial authority cases referenced by the Taxpayer Advocate was *NPR Investments, LLC v. United States* (2010). NPR involved three attorneys whose law firm had invested in a foreign currency exchange tax shelter scheme in connection with one of their clients. The attorneys obtained a tax opinion from a prominent tax attorney; the opinion provided an analysis of extant case law and concluded that the case law strongly supported the reporting position taken by the three attorneys in regard to the foreign currency tax benefits. The taxpayers appealed the IRS's denial of their claimed tax shelter benefits, and the trial court upheld the government on this issue. The trial court also reviewed the taxpayers' assertion that substantial authority supported their position for purposes of a relief from the accuracy-related penalties assessed by the government. On this issue, the trial court ruled that acted reasonably and in good faith in relying on their tax advisors' advice with respect to their investments in the underlying transactions. On appeal by the government, the Fifth Circuit applied its own critical analysis to the authorities relied upon by the taxpayers and overturned the trial court's grant of penalty relief to the taxpayers (*NPR Investments, LLC v. United States*, 2014).

Two of the four substantial cases identified by te Taxpayer Advocate involved the same taxpayer, a partnership known as Castle Harbor, and the same underlying set of facts. Castle Harbor had been formed by General Electric Capital Corporation, the owner of a fully depreciated fleet of aircraft leased to commercial carriers. General Electric Capital Corporation had hoped to use Castle Harbor as a vehicle for raising cash from certain Dutch banks by assigning income to the banks (which were not subject to U.S.

taxation. The Internal Revenue Service challenged this arrangement by reallocating taxable time back to General Electric Capital Corporation and away from the Dutch banks. An early court proceeding in the matter (*TIFD III-E Inc. v. United States*, 2004), which was later overturned (TIFD III-E, Inc. v. United States, 2006), had concluded that the taxpayers had properly interpreted the statutory and case law when they allocated taxable income to the Dutch banks.

A later court proceeding in the same district court (*TIFD III-E Inc. v. United States*, 2009) resulted in a less favorable interpretation of the statutory and case law, but acknowledge that the earlier favorable ruling in 2004 constituted substantial authority for purposes of penalty relief under Internal Revenue Code § 6662(d)(2)(B). This ruling in regard to the accuracy-relief penalties was overturned on appeal (*TIFD III-E Inc. v. United States*, 2012), but on remand the same district court ruled that even if the substantial authority exception did not apply, the Internal Revenue Code § 6662(d)(2)(B) provision for penalty abatement if there is proper disclosure and a reasonable basis (even without substantial authority) applied. The two pro-taxpayer rulings (i.e., the 2009 and 2014) rulings were cited by the te Taxpayer Advocate, along with the 2012 pro-government ruling. A later reversal of the 2014 pro-taxpayer ruling, *TIFD III-E Inc. v. United States* (2015) occurred after the cutoff date for the Taxpayer Advocate's 2015 annual report. *Southgate Master Fund v. United States* (2009) was the fourth case in which penalty-abating substantial authority was recognized, as acknowledged by the Taxpayer Advocate. In that case, the taxpayer claimed capital losses that appeared to fall within a literal reading of the Internal Revenue Code, but the court ruled that the transaction that created the high basis in the stock transaction lacked economic substance and therefore must be disregarded for tax purposes. However, the court also ruled that the taxpayer's literal interpretation of the statute, as articulated and elaborated in two tax opinions obtained by the taxpayer, constituted substantial authority. As noted by the Taxpayer Advocate, this ruling was affirmed on appeal to the Fifth Circuit (*Southgate Master Fund v. United States*, 2011).

Recognition of Reasonable Cause under Code § 6664(C)

Pursuant to Internal Revenue Code § 6664(c) the accuracy-related penalty does not apply in situations where it is determined that the taxpayer acted with reasonable cause and in good faith. A reasonable cause determination requires that all of the pertinent facts and circumstances be taken into account. Generally, the most significant and persuasive factor is the extent to which the taxpayer made an effort to determine the proper tax liability. Our examination of the 846 court listed by the Taxpayer Advocate revealed that 169 cases were decided in favor of taxpayers who were able to make a good faith showing of reasonable cause as allowed by Internal Revenue Code § 6664(c). We have selected a few exemplary cases that reflect the reasoning the courts have applied in these 169 cases.

The first of these cases is *Price v. Commissioner* (2014), involving an auto dealer who engaged in a side activity which consisted of breeding, boarding, training, hauling, and showing of horses. The Internal Revenue Service objected to the auto dealer's attempt to offset auto dealership profits with losses from the horse activity, insisting that these were separate undertakings. When the taxpayer appealed the matter, the United States Tax Court agreed with the Internal Revenue Service that the two undertakings did not share organizational and economic overlap, that any economic benefit between the two activities was directed from the horse activity to the dealership for the convenience of the auto dealer, and that the activities were wholly dissimilar. The Tax Court did however waive the accuracy-related penalties that had been assessed by the Internal Revenue Service. In doing so, the Tax Court observed that the auto dealer had hired a certified public accountant and had consulted the accountant about the various tax issues. The taxpayer had also taken the horse activity seriously, even though the activity did not qualify as a trade or business for tax purposes.

In *Humphrey, Farrington & McClain, P.C. v. Commissioner* (2013), a litigation law firm that represented plaintiffs on a contingent fee basis in cases involving tobacco, toxic-substance exposure, products liability,

false advertising, consumer antitrust, securities fraud, medical malpractice, and ERISA benefits. The firm attempted to deduct on a cash basis pre-litigation and trial-related expenditures such as court-filing fees, court reporters, expert witnesses, depositions, medical records, medical examinations, travel, phone calls, faxes, and photocopying. The law firm created an internal classification system that attempted to account for the relative risks of losing its cases, and used this system to determine whether to claim deductions for the advanced expenses. It did not claim deductions for all of the advanced expenses: For example, it capitalized some of the advanced expenses in the net-fee category. The Internal Revenue Service denied the immediate deductions for all of these expenditures, irrespective of the law firm's classification system, contending that all of them were more in the nature of nondeductible loans (at least until each respective case is resolved in one way or another).

The Internal Revenue Service also assessed accuracy-related penalties. When the law firm appealed the matter to the Tax Court, the tax deficiencies were upheld but the penalties were waived on the basis of reasonable cause. In arriving at this conclusion, the Court made note of the efforts to which the law firm went in their efforts to distinguish what they believed to be properly deductible expenditures, from expenditures they believed ought to have been capitalized. The case of *G.D. Parker, Inc. v. Commissioner* (2012) involved various disputes between the taxpayer and the Internal Revenue Service, including a conflict over whether the taxpayer was entitled to a capital loss and related capital loss carryovers arising from the sale of stock. Although the Tax Court issued a memorandum opinion supporting the government's position in regard to the capital loss and carryovers, the court also granted reasonable cause relief from the imposition of accuracy-related penalties. The court concluded that the advice received by the taxpayer from its accountants took into account all of the facts and circumstances of the transactions and the law as it related to those facts and circumstances. The court also expressed its belief that the advice was based on unreasonable factual or legal assumptions, and that it was reasonable for the taxpayer to rely on its accountants in deducting the capital loss and related carryovers.

Finally, *Esgar Corp. v. Commissioner* (2012) involved the Internal Revenue Service's challenge of the charitable contribution deduction taken by the taxpayers as a result of its donation of a conservation easement to the State of Colorado. In particular, the government challenged the value of the underlying land, insisting that the highest and best use, and the use on which value was properly established, was agricultural, not the more valuable gravel extraction use on which the taxpayers had relied. The Tax Court agreed with the government's position in regard to the valuation and related deductibility of the conservation easement, but set aside the Internal Revenue Service's assessment of accuracy-related penalties based on reasonable cause. The Court agreed with the taxpayers that they had made a good faith investigation by relying on their adviser and his accounting firm, by obtaining a core sampling report of the underlying valuable gravel reserves, and by obtaining a qualified appraisal from a qualified appraiser.

CONCLUSION

Cases involving the appeal of accuracy-related penalties as compiled by the United States Taxpayer Advocate have provided a helpful body of common law that permits the analysis of the manner in which these penalties might be waived by the courts. Only a handful of such cases have involved a successful appeal of the assessment of accuracy-related penalties based on the objective analysis of substantial authorities under Internal Revenue Code Code § 6662(d)(2)(B, and most of these were overturned on appeal. Taxpayers who relied on the somewhat lower and more subjective standard of reasonable cause under Internal Revenue Code § 6664 appeared to have fared better. Courts waived accuracy-related penalties in a significant number of cases when the courts believe that the taxpayers had made rigorous and significant efforts to ensure that there reported tax positions were reasonable and credible. These efforts have included accounting and record-keeping procedures that reflect an effort to distinguish between proper and improper tax reporting positions, consultation with tax professionals and other experts, and other good-faith efforts to allow their tax returns to reflect income clearly.

These cases also provide a basis for an inference that efforts to point the government and the courts to court cases, rulings and other authorities are likely to be more successful if they are framed in a particular way. To the extent that they are framed as a sort of "tax research battle" wherein the legal authorities relied upon by the taxpayer are compared to opposing legal authorities relied upon by the government, the taxpayer appears to be disadvantaged. But to the extent that these tax authorities are framed in terms of professional advice relied upon in good faith by the taxpayer, the focus shifts from the underlying objective weight of the authorities to the more subjective extent to which the taxpayer appears to have reasonably relied upon such authority. Although future research might be conducted in order to do a more thorough and comprehensive analysis of the more than 100 cases reported by the Taxpayer Advocate that successfully employed a reasonable this paper has set forth a methodology for comparing the relative value of a reliance upon an Internal Revenue Code § 666d(2) substantial authority defense, with a reliance upon a Internal Revenue Code § 6664 reasonable cause defense as a waiver-abatement strategy.

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NON-STATE ACTORS IN NON-INTERNATIONAL ARMED CONFLICT: THE CASE OF VENEZUELA'S COLECTIVOS AND THE CHALLENGE OF ACCOUNTABILITY

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ABSTRACT

The threat to human rights posed by non-state actors is of increasing concern. The argument developed throughout this article is that non-state actors should comply with principles of international human rights law even if a situation has not reached the threshold of an armed conflict by international humanitarian law standards. By examining the crisis in Venezuela and the human rights violations of Colectivos, this article shall show why.

INTRODUCTION

This article discusses the human rights obligations of non-state actors that operate in countries that face significant violent conflict. It analyzes armed group activity in Venezuela from within the framework of the evolving jurisprudence on the human rights obligations of non-state actors.

In recent years, greater attention has been paid to the role of non-state armed groups in violent contexts whose activities may directly, or indirectly, implicate issues of international criminal, human rights or humanitarian law. International human rights law establishes a set of norms and obligations that are mainly enforced in relations among states or between states and their citizens.

By examining the current conflict in Venezuela, this article shows what these abstract criteria mean in practice. Starting with peaceful protests of people demanding democratic reforms and fundamental rights from the regime, the situation in Venezuela has developed into full-fledged protracted crisis, causing large-scale death and injury. Violence in Venezuela has been marked by the brutal crackdown of regime forces on protesters. Armed groups combine criminal activities with a political discourse sympathetic to the Chávez project. These are the urban Colectivos. The Colectivos have benefited from a government attitude that, while keeping them at arms length, recognizes their political utility. No serious effort has been undertaken to combat or disarm the groups, which in part have acted as supporters or enforcers of the Bolivarian revolution and have both indirectly and directly fuelled violence in the country. The presence of armed groups combined with a culture of impunity make Venezuela a rich terrain for legal analysis of at what stage confrontations between opposing parties turn from internal disturbance into an armed conflict, how non-state actors might be held liable for violations under emergent jurisprudence, and the importance of holding non-state actors accountable under human rights law.

Background

At present, Venezuela simmers with small-scale street protests as water and electricity services stutter, labor disputes mount, and basic food items become more scarce and expensive amid a worsening economic crisis. Venezuela has the highest level of inflation in the world, at 57%(How Venezuela, 2015). The largely spontaneous demonstrations are not in themselves a major threat to President Nicolas Maduro, but they do show the depth of public anger and they could become a catalyst for wider unrest. Nicolas Maduro's government characterized the protests as an undemocratic coup d'etat attempt (Kurmanaev , 2014)

orchestrated by "fascist" opposition leaders and the United States; (Milne, 2014) he blames capitalism and speculation for causing high inflation rates and goods scarcities as part of an "economic war" being waged on his government. Over 1,000 protests were reported in the first two months of 2016 by the Venezuelan Observatory of Social Conflict - nearly 17 per day. There were also 64 looting incidents. Where looting or fighting occurs, it is normally outside supermarkets, as people often wait for hours under the sun and scuffles can break out when stocks arrive (Cawthorne, 2016). News outlets assert that Venezuela is on the brink of economic and governmental collapse (Venezuela is on the brink, 2016).

Recent surveys have shown that alongside the economy and shortages, security is a major concern. The government stopped publishing comprehensive crime statistics in 2005, though it does admit there is a problem. The murder rate in Caracas is the highest in the region for a country's biggest city. Countrywide, 90% of murders go unpunished (Venezuela: a nation in a state, 2016).

Colectivos

Colectivos are armed groups in Venezuela that support the Government of Venezuela and the United Socialist Party of Venezuela (PSUV) with their Bolivarian Revolution. They are colloquially known as "the guardians of Chavez's revolution (Chavista militants may, 2015). " Colectivos say they are dedicated to the promotion of democracy, political groups and cultural activities" in Venezuela (Venezuela's Leftist Collectives, 2014). They classify themselves as anti-imperialists and anti-capitalists (Venezuela's Leftist Collectives, 2014). Today, there are more than 35,000 Colectivo members scattered across Venezuela, belonging to many different groups that compete with one another for funds and territory. There are between 20 to 100 different colectivos in Venezuela, with the most prominent groups being Tupamaros, Frente Francisco de Miranda, Alexis Vive, La Piedrita and Ciudad Socialista Frente de Marzo. Some 80% of Venezuela's Colectivos are concentrated in western Caracas, primarily in the neighborhoods of Sucre, Petare, Cotiza, Chacao and Catia. The bulk of these groups' operations are conducted in Barrio 23 de Enero, located near the Miraflores Palace. Instead of being pushed to the capital's outskirts, the Colectivos operate in the heart of the city, not far from most of Venezuela's government buildings (In Venezuela, Armed Groups, 2016).

Some Colectivos such as the Tupamaros, have formal links with the Venezuelan government and politics, with over 7,000 individuals involved with Colectivos on the City of Caracas payroll for 2008 (Kyra, 2014). Alejandro Velasco, a Latin American Studies professor at New York University states that Colectivos "receive government funding through both formal and informal channels, including slush funds the government doles out to different sectors" and also have "personal ties between members and government officials to access resources (Venezuela's Leftist Collectives, 2014)."

As economic and political instability rises, the streets of Caracas will likely see more violence. So far, the government has not proved capable of pacifying and retaking the Colectivo-controlled neighborhoods, which are essentially separate political entities. Over time, paramilitary Colectivos could begin to move away from political activities if they lose the patronage of the ruling party, morphing into an armed opposition group instead.

Reactions from the international community have expressed concern over the Colectivos. Human Rights Watch has described them as "armed gangs who use violence with impunity" who harass political opponents of the Venezuelan government (Wallis, 2014). The European Parliament asked the Venezuelan government to "immediately disarm and dissolve the uncontrolled armed pro-government groups and end their impunity (Venezuela: peaceful and respectful, 2014)." The United States Secretary of State John Kerry accused the Venezuelan government of using "armed vigilantes" against those who opposed the Venezuelan government (Armed pro-government militias, 2015). Meanwhile, local organizations engaging in the defense of in Venezuela have documented, through witnesses, amateur videos, and pictures, the systematic

violation of Venezuelan citizens' human rights (Armed pro-government militias roil, 2014). In March 10, 2014, Juan Mendez, Special Rapporteur of the United Nations Convention against Torture, received new allegations of cases of torture by the security forces (ONU recibe nuevas, 2014). Mendez, consequently, solicited an intense investigation into these allegations, since he found substantiated evidence to sustain cases of severe torture against protestors(ONU recibe nuevas, 2014). His report, however, does not detail the human rights abuses of Colectivo members. Sadly, most countries in the region have supported the actions taken by the Venezuelan government, such as Ecuador, Bolivia, Cuba, Argentina and several Caribbean countries (Venezuela: OAS Should Proceed, 2014). Perhaps the exchange of cheap oil for political alliances and a common left ideology are a more attractive alternative than the defense against human rights abuses within the region, especially considering that the Venezuelan government has remained in power for the past fifteen years.

Practical Challenges for the Implementation of Humanitarian Law Obligations of Armed Groups

The vast majority of conflicts being fought today are internal in character. Internal armed conflicts are fought between a state and an armed opposition group, between an armed and an unarmed opposition group, or between two armed opposition groups, within the boundaries of a single state. Armed groups are becoming increasingly sophisticated and are responsible for some of the most egregious atrocities committed in conflicts. Given the proliferation of internal conflicts, the number of armed groups that take part in them and the atrocities that are committed by such groups, it is essential that IHL regulate such conflict and govern the behavior of such groups (Sivakumaran, 2006). Nonetheless, IHL is still a work in progress, facing visible and invisible obstacles. The conflict in Venezuela as well the difficulty in holding Colectivos accountable under IHL highlights a few weakness of the regime in holding non-state actors accountable in non-international armed conflict.

First, it is clear that IHL offers a relatively broad framework of protection to those caught up in armed conflict through both customary and treaty law. Uncertainties remain, however, as to precisely defining an armed conflict not of an international character. This is not conducive to effective protection efforts and demands clarification. In any situation of internal disturbances or armed conflicts, in order to achieve minimum protection of all persons affected by the violence engagement with state and non-state actors is essential. Unlike state forces, which normally have a basic training in human rights and humanitarian law, non-state groups that draw their members from the civilian population are unlikely to possess this knowledge. Even if the state bluntly disregards the most fundamental humanitarian provisions, an armed group that claims legitimate representation of the people and wishes to liberate a country cannot commit war crimes or grave human rights violations against its people. Engaging such groups on the applicable humanitarian norms is vital (An innovative and successful, 2003). However, in order to provide clear instructions to non-state groups on which international obligations they have, lawyers need to determine which legal regimes apply and bind armed groups. While I have clarified a few distinctions above, further efforts to distinguish the threshold of non-international armed should be made and the purposeful ambiguity of Common Article 3 might be reevaluated.

Contemporary conflicts, such as that in Venezuela, often pass through stages: when an armed group becomes an armed opposition group, when an unorganized group becomes organized, when a conflict surges in intensity, when a non-international conflict becomes international. This type of conflict raises special problems regarding the temporal scope of application in the Geneva Conventions. For example, if international humanitarian law applies only to internal conflicts that cross some threshold of intensity, then this raises difficult questions about the point at which the applicability of this law terminates. Does the applicability of international humanitarian law terminate once the intensity of the fighting passes back below the critical threshold? Or, does it apply until the general close of hostilities or the cessation of active hostilities? This type of conflict underscores the importance of defining more clearly the conditions under which specific rules apply.

Furthermore, the growing nature of non-traditional internal conflicts, such as that presented by Venezuela, also raise the question of whether it may be worthy of expanding the scope of application of IHL including: the prevalence of non-international armed conflicts (as well as hostilities that skirt along the boundary between international and non-international conflicts); changes in military tactics, operations and participants; the existence of non-traditional conflicts with evolving and open-ended objectives; and the emergence of conflicts which foreclose the possibility of diplomatic solutions. Moreover, armed groups are becoming increasingly sophisticated and are responsible for some of the most egregious atrocities committed in conflicts (Sandesh, 2006).

Related to the need for guidelines, is the prevalence of legalistic arguments leading to inaction within the IHL regime. The way the ICC deals with the most serious human rights violations of all - those crimes against humanity - tells us a lot about the current state of human rights protection. The ICC's rejection of Venezuela's 2006 communications highlights excessive legalism. While the Venezuelan government's response has been characterized by outright denial and refusal to address human rights issues, in a sense, the ICC and IHL regime undermine any initiative designed to respond in some way to these most serious of all allegations. One continuing trend seems to be definitional arguments over whether a chronic and desperate situation has risen to the level of a crime against humanity or not. In the meantime, while some insist that the term is clearly applicable and others vigorously deny that characterization, all too little is done to put an end to the ongoing violations. The international community must be judged on the basis of its action, not on its choice of terminology.

Third, IHL may have weaker mechanisms by which to prevent the occurrence of acts that transgress applicable international legal norms. The rejection of ICC in 2006 to acknowledge any CAH due to a lack of precision best highlights this point. The OTP seems to have focused on hard-quantifiable variables and proof of a complex sets of facts given the level of repression, censorship and corruption in Venezuela; a multi-dimensional analysis that include soft variables—context, perceptions, and assessment of opportunities for constructive conflict transformation—was not made (ICC Response, 2006). If a distinction is made between proactive and reactive conflict prevention, we notice that IHL efforts with relation to the conflict in Venezuela might be classified as reactive in nature. Proactive conflict prevention refers to measures taken before the conflict has escalated; reactive conflict prevention refers to measures taken after the conflict has escalated. The aim of the latter is to contain and reduce the intensity, the duration and the geographic spill-over of the armed violence. Proactive conflict prevention is a more cost-effective way of handling conflicts. After crossing the threshold of violence, the conflict dynamic becomes not only more destructive, but also very costly and difficult to transform (Proactive Conflict Prevention, 2013). Violence does not occur in a legal vacuum. The ICC and IHL as currently operating may not be able to play as constructive a role in conflict prevention as can international human rights law.

Fourth, no other international court exists to hold armed group accountable for human rights violations (Kozma, 2010). The ICC's jurisdiction allows only prosecution of individual members of non-state actors for CAH (Article 25 of the Rome Statute). As currently defined in international instruments, CAH does not specifically include non-state actors within its scope (Bassiouni, 2010). This gap becomes particularly significant in light of the increased victimization by non-state actors at present (Not only the State, 2006). The ICC has demonstrated that it does not have, nor is it likely to have, the institutional capability and the resources needed to prosecute the collective perpetrators of CAH in the different conflicts and regime victimization occurring in the world and which are likely to continue to occur (Not only the State: Torture by, 2006). This might be seen as a weakness of the ICC because of the number of benefits associated with collective liability. First collective rather than individual liability may increase the degree of compliance as well as deterrence of non-state actors due to international condemnation of the organization and hit to its perceived legitimacy. Second, not all CAH can be reduced to individual actors. Third, individuals may be scapegoated or shielded in opaque organizational structures, and there may be no deterrent effect to the

non-state actor in such circumstances by only prosecuting one or more of its officials. Third, where profit, power, and legitimacy accrues to a non-state actor due to direct or indirect participation in atrocities, prosecution of individuals does not remedy this injustice. Fourth, criminal liability of a non-state actor ideally provides victims with access to that organization's assets (These advantages were, 2009).

This last point regarding remedies highlights a final potential weakness of the IHL regime. The ICC has no police force to implement arrest warrants and thus the ICC relies on the cooperation of states for the transfer of suspects to proceed with trials. Even if Colectivos were indicted for CAH, would Venezuela respect the Court's decision and cooperate in handing over the criminals? Already the Venezuelan government opposed an ICC investigation in Darfur. In their view, the Security Council referral caused a politically motivated prosecution, resulting in a refusal to cooperate with the ICC (Getting away with murder, 2011). Without State cooperation, the ICC cannot fulfill its mandate and the Rome Statute system risks collapse. Also, as reported by the Court, lack of cooperation affects the integrity of the proceedings and delays them thereby reducing the Court's efficiency and increasing its costs (Effective Cooperation, 2016).

Value Added: The Practical Importance of Holding Colectivos Accountable Under International Human Rights Law

Given that Colectivos are not party to an armed conflict, nor are acting as de facto authority further highlights the importance of binding non-state actors to obligations under international human rights law. Emphasizing armed group's human rights obligations and pointing towards alleged violations has practical relevance. By way of example, during the initial period of the Syria crisis, armed opposition groups emerged both from Syrian defectors and from civilians striving to defend their villages or neighborhoods against regime violence. No centralized leadership existed for these groups and according to the UN Commission of Inquiry, violence between them and government forces did not amount to an armed conflict. However, the UN Commission still found that:

[A]t a minimum, human rights obligations constituting peremptory international law (ius cogens) bind States, individuals and non-State collective entities, including armed groups. Acts violating ius cogens – for instance, torture or enforced disappearances – can never be justified (U.N. H.R.C. Rep., 2012).

Thus the Commission of Inquiry considered that the threshold for the application of armed conflict had not been reached. Faced with the prospect of not reporting at all on the behavior of the armed groups they asserted that such groups were bound by peremptory rules of international law (ius cogens) and that the Free Syrian Army had in any event committed to respect human rights. This progressive finding is supported in international law. Different UN reports indicate that non-state armed groups may have human rights obligations without being engaged in an armed conflict or exercising de facto control over territory. For example, in his function as the United Nations Special Rapporteur on extrajudicial, summary or arbitrary executions, Alston regarded human rights as operating "on three levels - as the rights of individuals, as obligations assumed by States, and as legitimate expectations of the international community."(Extrajudicial, summary, 2006) He found that although a non-state actor "does not have legal obligations under ICCPR, it remains subject to the demand of the international community, first expressed in the UDHR, that every organ of society respect and promote human rights."(Extrajudicial, summary, 2006) Alston explains that calling a non-state armed group to respect IHRL is "especially appropriate" if the group "exercises significant control over territory and population and has an identifiable political structure."(Extrajudicial, summary, 2006)

Applying fundamental human rights to armed groups is important for several reasons. First, impunity, rather than accountability for systematic and widespread violations of fundamental human rights, is a betrayal of our human solidarity with the victims of conflicts to whom we owe a duty of justice, remembrance, and compensation. Accountability and victim redress are also fundamental to post-conflict justice. To remember

and to bring perpetrators to justice is a duty we also owe to our own humanity and to the prevention of future violations of human rights law (Bassiouni, Undated). To fail to address the human rights obligations of an armed group is to miss an opportunity to inform the international community and perhaps even alter the behavior of the groups themselves.

Accountability measures fall into three categories: truth, justice, and redress (Bassiouni, Undated). Accountability must be recognized as an indispensable component of peace and eventual reconciliation. Accountability measures, which achieve justice range from the prosecution of all potential violators to the establishment of the truth. Relatedly, the human rights framework allows for a wider range of accountability mechanisms, including monitoring by the Special Rapporteurs of the UN and the field offices of the High Commissioners for Human Rights (Clapham, 2006).

Second, human rights are not primarily state obligations but entitlements of the individual, protecting every human being's dignity. In this respect, human rights protect the individual against any infringements; especially if armed groups operate beyond state control, as armed opposition groups did in Venezuela. By holding armed groups accountable to fundamental, arguably peremptory, human rights norms, the international community also defines basic values that every member of this community must respect (Furundzija, 1998).

Third, even if the law of armed conflict does apply, it does not cover a number of serious issues of concern in today's conflicts such as the human rights violations committed by Colectivos in Venezuela. These include the ius cogens norms included in The 2013 Report of the High Commissioner (Navi Pillay): the right to life; extrajudicial and summary executions; torture and other cruel, inhuman, or degrading treatment; arbitrary arrests and detentions; recruitment of child soldiers; sexual abuse; attacks on property; violations of freedom of expression and of the right to information; violations of the right to education; violations of the right to health; violations of cultural rights, and violation of the right to freedom of religion (Report of the United Nations, 2013).

Fourth, increased coverage of the human rights abuses in Venezuela could further help prevent attacks against civilians' human dignity perpetrated by military, police, and militias' bodies, as well as armed groups, with the ultimate objective of silencing the dissenting population and staying in power.

As one journalist has noted:
"Even in tragedy, Latin America can't compete ... the region's poverty is not as grim as Africa's, armed conflicts not as threatening as Asia's, and terrorists not as suicidal as the Middle East's. The problems in Latin America are often overshadowed by those in the rest of the world."(Naim, 2014).

Via UN reporting procedures, NGOs or rapporteurs, stories can be collected, documented and publicized to fight against censorship and the lack of data collected by the Venezuelan government. Stories of personally impacted individuals helps to awaken moral imagination and to evoke the compassion and outrage that will be necessary for change in Venezuela. At times, human rights bodies and organizations are the only outlet that might actually document human rights abuses in Venezuela. To deny them the chance to report could unnecessarily jeopardize their effectiveness (Clapham).

CONCLUSION

Non-state armed groups are subject to different international legal regimes, including international humanitarian, international criminal, and international human rights law. In the light of the devastating crisis in Venezuela, international lawyers can both clarify existing legal rules and raise arguments that further develop international law. In order to provide clear instructions to non-state groups on which international obligations they have, lawyers need to determine which legal regimes apply and bind armed

groups. A clarification of this point has been one of the aims of this article as well as showing what these abstract criteria mean in practice.

Where international humanitarian and criminal law display weaknesses and gaps in accountability, international human rights can step in, especially before a crisis escalates into a non-international armed conflict. Direct human rights obligations for non-state actors are particularly relevant when a state fails or is not willing to hold them accountable. As discussed, in Venezuela, the response of the government to Colectivos has ranged from acquiescence and omission to direct collaboration. Even if the state bluntly disregards the most fundamental humanitarian provisions, an armed group that claims legitimate representation of the people and wishes to liberate a country cannot commit war crimes or grave human rights violations against its people. All acts of violence by non-state actors should be thoroughly and impartially investigated, documented, and prosecuted: if we fail to address our human rights concerns to these non-state actors we fail the victims of the abuses.

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ALTERNATIVE DISPUTE RESOLUTIONS: PROPOSED AMENDMENT TO THE FEDERAL ARBITRATION ACT (FAA)

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ABSTRACT

Authors state their position on a proposed amendment to the Federal Arbitration Act (FAA). Proposed amendment is analyzed and an explanation is given on why there is a need for change in current law. Authors support amendment. Amendment should be supported mainly because Alternative Dispute Resolutions' (ADR's) full benefits are not reaped when arbitration is made mandatory prior to a dispute. Arguments underlying amendment stem from Congress' valid findings that pre-dispute mandatory arbitration frequently involves disputants of unequal sophistication and power. Also, amendment allows enforceability of an arbitration agreement to be settled by a court, rather than an arbitrator.

HR 1020 should be upheld. We support the amendment mainly because ADR's full benefits are not reaped when arbitration is made mandatory prior to a dispute. The arguments underlying the amendment stem from Congress' valid findings that pre-dispute mandatory arbitration frequently involves disputants of unequal sophistication and power. This finding has broad implications that cause concern. Additionally, HR 1020§2(c) allows the enforceability of an arbitration agreement to be settled by a court, rather than an arbitrator. We support §2(c) given the underlying concern that arbitration may at times lack meaningful judicial review. To further enhance the amendment, We suggest Congress draft legislation that ensures that when used, arbitration will provide procedural justice.

We support the amendment in the consumer context because tens of millions of consumers are covered by arbitration clauses, but few know about them, or understand their impact. (Consumer Finance, 2015). For example, in the credit card market, card issuers representing more than half of all credit card debt have arbitration clauses – impacting as many as 80 million consumers. But in a study conducted by the Consumer Financial Protection Bureau (CFPB), three out of four consumers surveyed did not know they were subject to an arbitration clause. Of those who thought they did know, more than half were incorrect about whether their agreement actually contained an arbitration clause. Among consumers whose contract included an arbitration clause, fewer than seven percent recognized that they could not sue their credit card issuer in court. Forcing individuals to contractually waive their rights to use the judicial system without being given adequate notice or knowledge is wrong. It may cause many businesses to embrace mass arbitration, a system where large, repeat-players dispute over personal issues with inexperienced players. (Riskin, 2013) In mass arbitration, consumers are forced unknowingly or unwillingly into arbitration. Further support for the phenomena of mass arbitration may found in ProCD. Under ProCD, terms inside a box are binding if the customer has an opportunity to read the terms and reject them by returning the product within a certain period, and doesn't return it. Companies increasingly sneak mandatory arbitration clauses into the fine print of contracts such that consumers are harmed. Pre-dispute mandatory arbitration does not provide an equal forum for both inexperienced consumers and repeat players; this fails society's expectation of fairness.
The amendment still allows consumers to arbitrate or litigate their claims when they believe it is in their best interest to do so. Detractors may argue that mandatory pre-dispute arbitration is instrumental in helping parties overcome their prejudices or understanding of the benefits of arbitration (Riskin, 2013). The most compelling reason for introducing pre dispute mandatory arbitration is the need to increase awareness and the usage of arbitration services. But we believe providing consumers a voice in the process is equally, if not more, important. The benefits of arbitration could be undermined when accompanied by excessive coercion, lack of party discretion, sanctions for non-compliance, or participation requirements that are

amorphous and entail scrutiny of the parties' conduct (Riskin, 2013). In fact, a primary strength of arbitration is process-control. If consumers voluntarily chose arbitration, they may be more invested in influencing the decision maker and indirectly influencing the final outcome. This is known as social exchange theory (Riskin, 2013). For example, they can choose the arbitrator, (Riskin, 2013) hand the entire arbitrator selection process over to the AAA or CPR, provide that the arbitrator must abide by certain evidentiary procedures, acquire an arbitrator who has technical expertise, (Riskin, 2013) narrow discovery, and tailor an appropriate remedy (Riskin, 2013). At times, arbitration may speak more to consumers' objective of gaining control over the litigation process (Riskin, 2013). The amendment allows consumers to take advantage of the benefits of arbitration if they decide those benefits outweigh the costs, but it does not force them to arbitrate in situations where litigation would better serve their interests.

Detractors may argue that when assessing the merits of greater regulation of consumer arbitration, it is important to take into account the effect of such regulations on consumer prices. Greater procedural protection in consumer arbitration generally results in an increase in prices (Riskin, 2013). But the CFPB has found no evidence of arbitration clauses leading to lower prices for consumers. The CFPB looked at whether companies that include arbitration clauses in their contracts offer lower prices because they are not subject to class action lawsuits. They found no statistically significant evidence that the companies that eliminated their arbitration clauses increased their prices relative to those that made no change in their use of arbitration clauses. Thus, any argument that eliminating pre dispute mandatory arbitration will result in higher prices for consumers is unfounded.

In the employment context, the amendment addresses the underlying concern that pre-dispute mandatory arbitration results in a "take or leave it" approach that is unconscionable (Chavarria, 2013). Employees are faced with either turning down a job or taking one on the condition that they agree to mandatory arbitration in the case of a dispute, and actually have no meaningful choice. As with consumers, employees often fail to read or understand the terms of their employment agreements, including any provisions mandating arbitration. As result, employers may define procedures, scope, and location of the potential arbitration as well as the process through which arbitrators will be identified.

Detractors of the amendment may counter that many factors in litigation make it even more difficult for employees to pursue claims. For example, jury verdicts are often lottery-like in result, and the costs, difficulty, and the complication of employment litigation ultimately restricts litigation to upper-level professionals, usually complaining of their termination (Consumer Finance, 2015). While it may be true that unequal bargaining power exists between employers and employees, as the Court held in Gilmer, mere inequality in bargaining power is not a sufficient reason to hold that pre-dispute mandatory arbitration agreements are never enforceable. Granted, courts should remain attuned to well-supported claims that an arbitration agreement resulted from fraud or overwhelming economic power; but pre-dispute mandatory arbitration does not cause a party to forego its substantive statutory rights. It merely causes the party to submit to an arbitral, rather than judicial, forum (Gilmer, 1991) Courts are generally inaccessible to all but the most-wealthy parties and tend to be the province of large organizations (Riskin, 2013). Some individuals even prefer arbitration over any injustice resulting from delay and the prohibitive costs of pursuing a case through the courts (Riskin, 2013). Some studies support the proposition that arbitration conducted pursuant to a fairly constructed pre-dispute arbitration system required under an adhesion contract can result in positive outcomes for contracting parties with lesser bargaining power (Rudolph, 2011). Arbitration is in no way an inferior system of justice more favorable to the employer or business (Rogers, 2000).

The claim argued by the amendment's detractors is misguided because SCOTUS has upheld policies that hurt employees in a variety of ways. In Gilmer, a sixty-two year old plaintiff signed a pre-dispute mandatory arbitration agreement with a third party as a condition of employment with a brokerage firm. After being terminated from his job, Gilmer filed a charge with the EEOC for age discrimination. The Court applied the approach it adopted in two previous cases in which it placed the onus on the plaintiff to show that the

statute under which the plaintiff brought the claim explicitly bars mandatory arbitration. Gilmer is a significant case for several reasons. First, the Court negated the plaintiff's arguments that arbitration is an inadequate proceeding for discrimination cases because of biased arbitrators, limited discovery, and confidential rulings. Second, the Court enforced mandatory arbitration in a claim brought under the ADEA, a federal civil rights statute that mirrors Title VII in many ways – particularly in the employment context. This decision shocked many employers and employees, who had previously assumed that public policy concerns would prevent courts from compelling employees to resolve employment discrimination claims through binding arbitration.

Green Tree is another case in which the Court did not set a favorable precedent to employees. In Green Tree, Randolph's complaint arose from her purchase of a mobile home from Better Cents Home Builders, Inc. She financed the mobile home through an Alabama corporation called Green Tree Financial Corp. The financing agreement required Randolph to purchase vendor's single interest insurance. Randolph alleged that the manner in which this was required of her did not conform with TILA, as the TILA disclosure statement failed to mention this requirement. The issue was whether an arbitration agreement that did not mention costs and fees was unenforceable because it failed to protect a party from potentially steep arbitration costs. The Court held that where a party seeks to invalidate an arbitration agreement on the grounds of prohibitively high costs, that party bears the burden of showing the likelihood of incurring such costs. In a 5 to 4 decision, the Court found that Randolph did not meet this burden. The clause was enforceable, and as a result, the Court denied her the use of the judicial forum. The Court's decision is significant because as in Gilmer, the two parties were on an unequal playing field. The information required by the Court to allow Randolph to prevail was information that was more accessible to Green Tree than it was to Randolph. As the dissent points out, "as a repeat player in the arbitration required by its form contract, Green Tree has superior information about the cost to consumers of pursuing arbitration." The majority mentioned certain examples of proof that might provide a realistic projection of what Randolph's expenses would be to arbitrate and therefore enable the Court to find for Randolph. Both examples referred to by the Court were pieces of information either more readily available to Green Tree than Randolph or accessible to Green Tree and not accessible to Randolph at all. Plaintiffs not only must prove high costs, but also that the costs are definite. If not, the Court will find the risk that "the plaintiff will be saddled with prohibitive costs is too speculative to justify the invalidation of an arbitration agreement." In sum, Green Tree is significant because it set hefty hurdles for employees to prove inability to pay high costs as a reason to avoid pre dispute mandatory arbitration.

Cases like Stolt-Nielsen and Concepcion dealt heavy blows to potential employees who rely on the class-action to bring their claims. In Concepcion the Court ruled that the FAA preempts state laws that prohibit contracts from disallowing class-wide arbitration. The decision was described by Jean Sternlight as a "tsunami that is wiping out existing and potential employment class actions." (Riskin, 2013) In Stolt-Nielsen, the Court held that class-action arbitration could not be imposed on parties when the arbitration clause is "silent" on the issue. Reasoning that "class-action arbitration changes the nature of arbitration to such a degree that it cannot be presumed the parties consented to it," the Court found that unless it is clearly and unmistakably provided in a contract to the contrary, the default position of parties adhering to arbitration is on an individual basis.

Detractors may argue, as SCOTUS has noted, arbitration still has the power to fashion equitable relief (Gilmer, 1991) For example, New York State Employment rules provide for collective proceedings. Today, about 26 states have collective bargaining for essentially all state and local workers (Gov. Account. Office, 2002). About three-quarters of the civilian workforce had some form of collective bargaining rights from federal, state, or local statutes (Gov. Account. Office, 2002). And among the 115 million private sector workers, about 78 percent had bargaining rights, mostly from coverage under the NLRA(Gov. Account. Office, 2002). Furthermore, pre-dispute mandatory arbitration agreements do not preclude the Equal Employment Opportunity Commission from bringing actions seeking class-wide and equitable relief.

However, after Concepcion, legal advisers for large companies took notice of the opportunity to bar class-action employment claims by implementing pre-dispute mandatory arbitration and advocated for the inclusion of such provisions into employment agreements to insulate themselves from anything other than individual claims (Arbitration Activism, 2013). SCOTUS has thus made it more difficult for individuals to move forward on a collective basis where the availability of class claims in an arbitration agreement is at stake.

In the civil rights context, an underlying concern driving the amendment is the broader societal impact of pre-dispute mandatory arbitration. Even if pre-dispute mandatory arbitration were beneficial for many or potentially all consumers and employees who had claims, some argue it would still be detrimental to society in that it curtails the use of public trials and eliminates the development of public precedent. The public justice critique is founded on the underlying principle that society as a whole benefits from public exposition of the law (Baruch-Bush,1989-1990),. The four primary categories of such public goods are protection of fundamental civil rights of the parties as individuals, pursuit of substantive or social justice, the promotion of efficiency, and articulation of public values (Riskin, 2013) In the civil rights context, the public goods argument is especially important given that many of the statutes in these cases are designed to address important public goals, such as eliminating discrimination in the workplace and deterring employers from continuing such practices. In some situations, litigation, as compared to arbitration, is more effective in achieving this goal by deterring employers from violating the law, educating the public, creating precedent, developing uniform law, and forming public values. Pre dispute mandatory arbitration does not leave this open as an option.

Some even argue that pre dispute mandatory arbitration could become a tool for diminishing the judicial development of legal rights for the disadvantaged. Laura Nader has referred to ADR as a practice that promotes the "rhetoric of peace through consensus (Nader, 1993)." She further suggests that arbitration and others forms of ADR practices encourage "harmony ideologies" that may be used to suppress people's resistance, by socializing them toward conformity by means of consensus, cooperation, passivity, and docility, and by silencing people who speak out angrily (Nader, 1993). We support the amendment in the civil rights context because arbitration is not best utilized those scenarios suited for vindicating important public law. To inject public values into society, arbitration should not be mandatory in cases that have a broad societal dimension, but forwarded to court for appropriate treatment (Delgado, 1985).

Additional turmoil stems from the wide use of arbitration clauses in franchise agreements, requiring mandatory arbitration for disputes brought by franchisees. Many scholars have written about the reasons why a franchisor would favor arbitration. Jean Sternlight argues that large companies use arbitration clauses to take advantage of others through various procedures, such as drafting agreements so as to achieve maximum advantage for themselves (Arbitration Activism, 2013) and to insulate themselves from legal liability. They may eliminate franchisees' right to a jury trial, to select a geographic forum favorable to a franchisor but not necessarily to a franchisee, to limit available damages and shield against class actions. Others have held that businesses use arbitration merely to give the appearance of resolving disputes while avoiding findings of more extensive liability and leaving fundamental issues unsettled (US Dept. of Justice, 1993). Owen Fiss has stated that as a result of company practices, poorer parties, such as franchisees, are unable to amass adequate information, seek damages immediately, are induced to settle as a way of accelerating payment, and are exploited. Detractors may argue that Congress did not address in its findings the empirical question of whether franchisees are typically unsophisticated individuals, deserving of protection from powerful franchisors, or whether instead they tend to be experienced and sophisticated businesspersons who should be held to the fine print of their contracts. But this critique actually provides support for the Amendment- the question of whether a particular franchisee is relatively unsophisticated, lacks adequate legal counsel, or has been overwhelmed, may best be suited for a court to decide. To the extent that franchisors go too far in drafting pre-dispute arbitration clauses to insulate themselves from legal liability, the Amendment takes corrective action. It allows franchisees to use arbitration if it would better

serve their interests in terms of costs, time, and risk, but doesn't force them to in situations where litigation may be highly effective.

We also support enforceability of an arbitration agreement to be settled by a court, due to the underlying concern that there is often no meaningful judicial review of arbitrators' decisions. Detractors may counter that courts carefully scrutinize both the substantive and procedural elements of an arbitration as seen in cases like Cole and Hooters. In Cole, the court devised five minimum requirements for the lawful arbitration of rights pursuant to mandatory employment arbitration. This decision introduced a promising framework for addressing potential inequities and inadequacies in mandatory arbitration of individual employment disputes. Hooters is perhaps the most helpful decision in discussing fairness and unconscionability. Hooters had written an arbitration provision that limited remedies, depositions, and bound only the employee, among other abuses. The Court held that Hooters materially breached the arbitration agreement by promulgating rules so egregiously unfair as to constitute a complete default of its contractual obligation. Courts have continuously relied upon a similar set of criteria as the precedents set forth in Cole and Hooters to assess the substantive and procedural aspects of an arbitration agreement.

However, while Courts have vacated awards that are arbitrary, capricious, or irrational, the bar is high (Riskin, 2013). Three doctrines lend support for amendment (c) : (1) the doctrine of separability (2) manifest disregard, and (3) finality. Prima Paint, and Rent-A-Center, point to the conclusion that courts have abdicated their responsibility to police employer-imposed arbitration. Together, these cases uphold the doctrine of separability (Riskin, 2013). The doctrine of separability assumes an arbitration provision is a valid and separate contract, and the only time the courts will decide fraud challenges is when the allegation is that the arbitration provision itself was fraudulently induced. Whether the apparent impediments in the arbitration provision will deny the plaintiff a forum in which to effectively vindicate his or her statutory rights is speculative until the arbitrator rules (Riskin, 2013).

Manifest disregard may present another hurdle to substantive judicial review of an arbitrators' decision. Manifest disregard, as stated in Wilko, requires a finding of "willful defiance of clearly applicable law, not just garden-variety legal error." As a result, state and federal courts now routinely declare that arbitral awards infected by patently obvious errors in the application of clearly established substantive law are not subject to vacatur unless the arbitral tribunal was aware of and understood the law and then intentionally elected not to apply (Riskin, 2013).Professor Reuben classifies it as a "paternalistic remnant," undermining "personal autonomy" and holds that the doctrine is "ultimately nonsensical" should be abolished for good (Riskin, 2013).

The Court has promoted the FAA's vision of arbitration as a final and binding dispute resolution process through decisions such as Garvey. In Garvey, the Court held that when an arbitrator resolves disputes regarding the application of a contract and no dishonesty is alleged, the arbitrator's "improvident, even silly fact-finding" doesn't provide a basis for a reviewing court to refuse to enforce the award. A court's review of an arbitration award should be highly deferential and based on strict statutory or judicially created standards so as not to undermine the fundamental goals of arbitration (Riskin, 2013). Ultimately, 1020§2(c) offers a measured approach for fostering arbitration fairness through judicial review.

To further enhance the amendment, Congress should also include language that addresses how when used, arbitration will ensure procedural justice. Scholars have focused on the difference between procedural justice, concerned with the fairness of processes that are used to arrive at outcomes, and distributive justice, concerned with perceptions of and criteria to determine the substantive fairness of the outcomes themselves (Riskin, 2013). Research has repeatedly confirmed that people's perceptions of procedural justice influence their perceptions of distributive justice. Disputants who believe that they have been treated in a procedurally fair manner are more likely to conclude that the resulting outcome is substantively fair (Riskin, 2013). To retain disputants perceptions of procedural justice, arbitration should ensure process characteristics that

enhance perceptions of procedural justice such as providing the parties an opportunity to present their views and treating the parties in a dignified, even-handed respectful manner (Riskin, 2013). Procedure is important not only because it serves the disputants' goals of achieving favorable outcomes, but also for its psychological and symbolic implications. This is known as group value theory, which notes institutions using the proper procedure send powerful messages to disputants regarding their status in society and societal inclusion, which then validates their self-identity, self-esteem, and self-respect (Riskin, 2013). Procedural justice researchers have also studied the effects of assessments of procedural justice on compliance with the law. These studies have shown that trust in legal institutions far exceeds other factors, including agreement in the substantive correctness of the law as the primary determinant of compliance with the law (Riskin, 2013). Thus, language that points to procedural justice also presents the opportunity to encourage legitimacy and adherence to the law. Congress could also look to the Consumer Due Process Protocols, created by the National Consumer Dispute Advisory Committee, to draft legislation that ensures due process (ADR.ORG). The Consumer Due Process Protocols includes assurances such as the right to counsel, adequate discovery, and reasonable costs, hearing locations, and time limits (ADR.ORG). The upshot of addressing procedural justice is that individuals may be more open to using arbitration without having been forced by a pre-dispute contract.

In the consumer context, many individuals contractually waive their rights to use of the judicial system without being given adequate notice or knowledge. In the employment context, pre-dispute mandatory arbitration has the potential to result in contracts of adhesion. In the civil rights context, pre-dispute mandatory arbitration undermines the development of public law. In the franchise context, many franchisors misuse binding arbitration clauses in agreements to gain an upper hand. We support the amendment to protect individuals who are pitted against parties of greatly disparate economic power and suggest Congress address the issue of procedural justice in order to foster good will towards the use of ADR

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TO SHARE OR NOT TO SHARE - A EMPIRICAL STUDY OF WEARABLE TECHNOLOGY, PRIVACY AND USER'S INCENTIVE TO SHARE SENSITIVE DATA

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ABSTRACT

The goal of this project is to study the incentives for people to adopt wearable technology and share sensitive data with others.

INTRODUCTION

Wearable technology and electronics are devices incorporating computer and advanced electronic technologies. Popular ones are smart watches (Motorola and Apple planned watches), wristband and various other devices using sensors to monitor humans. Connected wearable technology is quickly becoming the next major wave of consumer electronics. Research firm ABI predicts that by 2017 the market for wearables in the sports and health sectors will grow to around 170 million units. Currently fitness and personal health is the major power behind the wearable health wave to help educate and empower patients to take control of their health.

More importantly these wearables can share data with outside world including physicians, nurses, and third party service providers by logging and transmitting their users' daily activity and well-being. For example, some wearable technology sends data about organ function and disease markers right to physicians to monitor and diagnose disease. Another common trend is sharing data with others with similar medical conditions on Internet-based groups such as PatientsLikeMe or Crohnology. The immediate benefit is an increased knowledge about mutual health concerns, as well as participation for shared experiences.

However, sharing sensitive data often gives rise to concerns of hacking and misuse of data. Currently, HIPAA's privacy regulations don't yet apply to wearable industry. The introduction of health-data software repositories like Apple's HealthKit has raised at least some questions around how mobile health platforms and apps will operate when it comes to sharing sensitive information. In addition, people can still get some meaningful data and advice from their wearables even if they option not to share.

The research question is then what makes some people to share their personal data in spite of the privacy concerns. There are potentially several explanations. Some people like to share to contribute to the society. Just like voting, where the probability of a single vote determining an election is extremely low, contributing to a society with one's personal data may not be very useful to the entire society. Still the altruism theory of voting, a model of voter behavior which states that citizens have "social" preferences for the welfare of others, suggests that the concern of privacy will be overcome by the collective benefits society will get from the sharing.

Another possible explanation is that people react to tangible rewards. Studies have shown that people would be more inclined to share personal information in exchange for something they value. For example, companies like AutoDesk have already implemented opt-in wellness programs by handing out Fitbit devices to track their fitness activity and decrease health premiums of those who choose to share data.

While acknowledging the validity of the above explanations in some circumstances, we believe that when sharing data, if a person can receive individualized services based on the data he or she shared, one may have a stronger incentive to share. For example, a person who is serious about fitness and well-being will

share if he or she can receive valuable individualized exercise regimen from an external service based specifically on the his or her daily activity data shared. Wearable devices are capable of monitoring individual activities and potentially giving individualized services and feedbacks. With proper application and services, people can receive useful individualized information once the data is shared and analyzed. We believe that these people have stronger incentives to share than those who do not receive individualized feedbacks. We suggest that after all, perceived value of individualized services can be a major factor influencing the act of sharing.

This project will propose multiple hypotheses on why do people share data about their personal data. One of the hypotheses is that the more valuable and more highly individualized services or feedbacks as a result of sharing, the more likely a person will share in spite of privacy concern. There have been several researches on wearable devices and privacy. However, few focus on the incentives and drivers of consumers sharing data through wearable technology. We believe that we are among the first to study this topic. We will conduct an empirical study using survey and focus group to obtain valuable first-hand data. The analysis of the result can lead to publications in journals. Beyond its intellectual significance, this research also has important policy implications for health care privacy and incentives.

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SPURRING THE U.S. ECONOMY: A BLUEPRINT FOR OTHER COUNTRIES OR A DRAIN ON THE TREASURY?

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ABSTRACT

This paper seeks to explore if and to what extent the use of Section 179 can be said to spur the U.S. economy. The IRS provides access to generic income tax return data in Statistic of Income Bulletins. The database from which that information is drawn will be searched to try and find any and all data related to Section 179. Further the author will research other country's tax structures to see if similar provisions exist and, if so, gather any data which might show the effectiveness of such incentives internationally.

INTRODUCTION

Opinions about the health of the U.S. economy are diverse. No matter whether one believes the economy is in recovery, stalled or nearing recession, an increase in business activity should be seen as a good thing. Section 179 of the U.S. Internal Revenue Code (IRC) was amended in 1981 as part of the Economic Recovery Tax Act (Pub. L. 97-34), to try and jump start a stalled U.S. economy. The intent of the U.S. Congress and president Reagan was to spur the economy by encouraging business investment in equipment. In 1981, this was done by allowing an immediate expensing of $5,000 of equipment, as opposed to a slower process of depreciation over several years. The idea being that an expense of $5,000 immediately to lower current year tax liabilities, as opposed to perhaps only $1,000 per year over five years, would encourage spending in 1982 and beyond. Since the thought in Congress and the White House was that small business was the engine that would drive economic recovery, the expensing provision was set at a relatively small amount to target small businesses in the U.S.

The U.S. economy did expand greatly during most of the Reagan years. Was the expansion aided by the revision of Section 179? Most independent observers would say yes. Of course, other factors were involved. Over the years, the application of Section 179 was viewed as an important tool for use by the legislative and executive branches in Washington. Since the inception of the expensing option in 1982, the details of the operation of Section 179 have fluctuated and, sometimes, significantly. The section 179 maximum amount available for expensing has increased as has the threshold at which the available expensing amount phased-out. In short, a phase-out has been in the law and deemed necessary to prevent "mega" corporations from taking too much of an advantage of Section 179. However, for many years the amounts have increased to where many larger businesses have found the use of Section 179 to be very attractive.

The most recent amounts for years 2010-2014 were a maximum expensing amount of $500,000 and a phase-out which began at $2,000,000 of purchases of qualified property. In brief, a business placing in service more than $2,000,000 would be forced to reduce the immediate expensing amount. For example, if a business was to place in service $2,000,001, the immediate expensing would be limited to $499,999 instead of $500,000 of the $2,000,000.

In late 2015, unless Congress were to act to extend these amounts, the expensing amount was to revert to 2009 levels which were a $25,000 immediate expensing amount with a phase-out beginning at $200,000. Of course, this would be a considerable reduction and would undoubtedly have an impact on taxpayers for 2015 and beyond.

The good news for U.S. businesses was that in the very late days of December 2015, Congress did act. It made permanent the Section 179 expensing at the 2014 levels. Taxpayers will be able to expense up to $500,000 of investments in new equipment and property per year, with the deduction phased out for investments exceeding $2,000,000 (with both amounts indexed for inflation). The bill also restored and made permanent rules allowing computer software and certain investments in real property to qualify for section 179 expensing, subject to the overall expensing limit. The bill will also allow investments in air conditioning and heating units to qualify for section 179 expensing.

This paper seeks to explore if and to what extent the use of Section 179 can be said to spur the U.S. economy. The IRS provides access to generic income tax return data in Statistic of Income Bulletins. The database from which that information is drawn will be searched to try and find any and all data related to Section 179. Further the author will research other country's tax structures to see if similar provisions exist and, if so, gather any data which might show the effectiveness of such incentives internationally.

JEL: D04, F38

KEYWORDS: U.S. Economy, IRS, Section 179.

SPANISH PROCEEDINGS

LA ACTIVIDAD DEL BRÓKER EN EL MERCADO DE SEGUROS ESPAÑOL: LA INCIDENCIA DE LOS HONORARIOS POR VOLUMEN DE NEGOCIO

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RESUMEN

Este trabajo realiza un estudio entorno al sistema de remuneración de los corredores de seguros, regulado por la Ley de 26/2006 de 17 de Julio de la mediación de seguros y reaseguros privados. De esta manera, la Ley de mediación manifiesta que los honorarios proceden de un servicio de asesoramiento prestado a su cliente. Sin embargo, también podrían sugerir una compensación por la pérdida de negocio ante los cambios del entorno. Para este fin, se estudia la evolución que experimenta el volumen total de negocio, cartera y nueva producción, contratado por ramos. Por un lado, para el corredor de seguros personas físicas y, por otro lado, las Sociedades de corredurías de seguros. El periodo temporal analizado alcanza desde el año 2008, hasta 2014, en el negocio de no vida. Finalmente, los resultados presentados podrían sugieren una relación inversa entre las primas intermediadas y los honorarios percibidos. Así, el intermediario en la facturación del asesoramiento prestado a su cliente, intentar compensar los costes que soporta por su elevada autonomía en el desarrollo de su actividad, y la pérdida de negocio por la incorporación de nuevos competidores de mayor tamaño derivado del proceso de globalización que experimenta el sector desde la crisis económica.

PALABRAS CLAVE: Honorarios, Comisión, primas, Negocio No Vida, Corredores de Seguros

BROKER'S ACTIVITY IN THE SPANISH INSURANCE MARKET: THE IMPACT OF FEES FOR TURNOVER

ABSTRACT

This paper makes an study on the system of remuneration for insurance brokers, regulated by Law 26/2006 of July 17 of mediation of private insurance and reinsurance. Thus, regulation experiencing the activity of insurance brokers' fees paid to brokers, must come from an advisory service given to the client. However, as seen in the study in this paper, the perception of fees could suggest compensation for loss of business experienced by the intermediary to the evolving environment in which he is immersed. To this end, the evolution experienced by the total volume of business, portfolio and new production contracted by branches of insurance is studied. On the one hand, for the insurance broker individuals and, second, by the companies of insurance brokers. The time period analyzed reaches from 2008, until 2014, in the non-life business. Finally, the results presented here may suggest an inverse relationship between intermediated premiums and fees received. Thus, the intermediary in billing his advisory work done to his client, tries to offset the costs borne by his high autonomy in the development of his activity, and the loss of business by adding new larger competitors due to the globalization process experienced by the sector since the economic crisis.

JEL: G22, G24

KEYWOARDS: Fees, Comissions, Premium, Non-Life Business, Insurance Brokers

INTRODUCCIÓN

La actividad de un corredor de seguros destaca por su alto grado de autonomía en el desarrollo de su actividad dentro del canal de distribución, elaborando programas de seguros específicos a las necesidades de sus clientes y con independencia de las compañías aseguradoras. Para esto, es importante potenciar su presencia de forma continua en relación con su cliente, desde la presentación de la oferta, formalización de la póliza, gestión de cobro y atención de las contingencias que se pudieran producir. Así, la personalización del servicio por parte del corredor, consigue que se cree un fuerte vínculo entre el mediador y su cliente. Actualmente, la legislación española establece la forma en que los mediadores pueden ser remunerados por el desarrollo de su actividad profesional. La actividad de los corredores se encuentra regulada por la Ley 26/2006 sobre mediación de seguros y reaseguros y supervisado por la Dirección General de Seguros y Fondos de Pensiones. De esta manera, se desprende de la Ley de mediación que las dos principales fuentes de remuneración proceden: (i) las comisiones pagadas por las compañías aseguradoras al mediador por promover y vender sus productos; y (ii) los honorarios que proceden por los servicios prestados a sus clientes.

De esta manera, la jerarquía en el canal de distribución de seguros es diferente dependiendo de las características del mercado asegurador. Así, mientras en algunos países como el Reino Unido o Alemania, los corredores son el canal de distribución predominante en un 75% y 50% respectivamente (Agrawal *et al*. ,2014). En España, los corredores para el ramo de vida solo gestionan un 5% del negocio y en el ramo de no vida un 20% frente otros agentes como la bancaseguros alcanza el 70% y los Agentes un 39% respectivamente (Latorre, 2015). Con todo esto, la actividad del bróker tiene lugar en un entorno donde cada vez mas y, como consecuencia del proceso de globalización, se produce la entrada de grandes brokers en el mercado español de seguros. Además, de la regulación que experimenta el mercado español de seguros. La diversificación en el proceso de la contratación del negocio con las compañías aseguradoras presenta un escenario con una tendencia a la baja en el volumen de negocio intermediado. En esta situación, los mediadores hacen frente a sus costes mediante las comisiones que proceden de las pólizas intermediadas y los honorarios por los servicios de asesoramiento prestados a sus clientes. Azofra *et al*. (1999) argumenta que los intermediarios son un tipo de agente que si bien consiguen altas comisiones, son más independientes de la aseguradora, tienen menor soporte administrativo que otros agentes dentro del canal de distribución como los agentes exclusivos. Por otro lado, (Hoffman y Nell, 2011) manifiestan la existencia de una relación inversamente proporcional entre las comisiones y honorarios que percibe un corredor de seguros en el desarrollo de su actividad profesional, cuando sus decisiones no están soportadas por un comportamiento estratégico.

Finalmente, el objetivo de este trabajo es analizar si realmente el pago de honorarios corresponde a la facturación de los servicios de asesoramiento prestados por el mediador o supone una compensación al mediador por la pérdida de negocio como consecuencia de la regulación del sector, el proceso de globalización y la entrada de nuevos competidores de mayor tamaño. Para este fin, analizamos sobre el volumen total de actividad, el nuevo negocio contratado y la cartera renovada, de las comisiones y honorarios generados desde el año 2008 hasta el 2014, en la actividad de los Corredores Personas Físicas en comparación con la actividad desarrollada por las Sociedades de Corredurías de Seguros, dentro del ramo de no vida.

REVISIÓN LITERARIA

La revisión de la literatura realizada en este apartado presenta diferentes argumentos entorno a la actividad del bróker que justificaría la percepción de honorarios. Algunos autores, (Regan y Tennyson, 2000)

observan que los intermediarios presentan un servicio más adecuado en mercados inciertos que otros agentes. En este sentido, (Shiller, 2009) argumenta que la actividad de los corredores permiten reducir el coste de selección adversa y, en esta línea, (Karaka-Mandic *et al*., 2013) sugieren que los corredores juegan un papel esencial en la reducción de costes. Por último, (Hofmman y Nell, 2011: 289 y 303) sugieren que la actividad de consultoría del intermediario de seguros favorece la idoneidad del seguro contratado por el cliente.

En el mercado alemán de seguros, Eckardt (2007) manifiesta en su trabajo que si bien la actividad de los intermediarios de seguros puede ayudar a economizar costes de transacción e información asimétrica a las compañías aseguradoras. Los intermediarios de seguros destinan buena parte de su tiempo de trabajo a la búsqueda de información sobre las compañías aseguradoras, sus productos y potenciales clientes. Haría que nos planteemos si a través de las comisiones de los corredores y sociedades se podrían compensar estos costes. O necesitan de los honorarios que aplican a sus clientes para hacer frente a ellos. Y, por otro lado, afrontaría de forma diferente estos costes, los corredores personas físicas, de menor tamaño, respecto a las sociedades de corredurías de seguros, cuyo volumen de primas intermediadas es mayor. Eckard (2002) analiza la influencia de variables estructurales sobre la calidad del servicio de asesoramiento tales como el tamaño y el número de empleados y encuentra que el servicio de asesoramiento está influenciado por el tamaño de la empresa y la estructura de empleados del bróker de seguros, así como el grado de especialización sobre clientes específicos.

En algunos mercados de seguros, el segmento de la intermediación de seguros es altamente concentrado. Cummins y Doherty (2006) presentan, una elevada carencia de competividad en el mercado de Estados Unidos. Se observa, que los pequeños brokers proveen servicios relacionados con pequeños negocios y concentrados en mercados localizados, a diferencia de los grandes brokers que están orientados hacia riesgos de empresas más complejos. A diferencia del mercado de Estados Unidos, el cual se encuentra dominado por grandes brokers de seguros [Cummins y Doherty (2006) and Doman *et al*. (1999)], el mercado español de intermediarios de seguros se encuentra caracterizado por pequeñas empresas y con pequeño grado de competencia hasta principios del 2000 cuando empieza el proceso de desregulación y globalización que experimenta el sector. Así, como consecuencia de la globalización, aparecen en el mercado de intermediación, empresas de mayor tamaño. En consecuencia, los intermediarios de mayor tamaño pueden gestionar mayores riesgos que las empresas de menor dimensión que trabajan con menores riesgos y gestionando primas de mayor volumen.

El mercado de intermediarios de seguros español, la actividad de intermediación de seguros está sujeta a la supervisión de la Dirección General de Seguros y Fondos de Pensiones. De esta forma, la Ley de 26/2006 de 17 de Julio regula la actividad de mediación y en su artículo 2.1 indica que la compensación recibida por un bróker de seguros procede de las comisiones pagadas por las compañías aseguradoras y los honorarios directamente facturados por el bróker a sus clientes. El horizonte temporal analizado en este trabajo abarca desde el año 2008 hasta el 2014, periodo en que ya se facturan honorarios a los clientes del bróker. En estudios previos en el mercado Español (Latorre y Farinos, 2015) presentan la relación que existe entre el comportamiento ético del corredor de seguros y su rentabilidad operativa. Así, manifiestan que un mayor comportamiento no ético está directamente relacionado con una mayor rentabilidad operativa que tiene lugar en las empresas de mayor tamaño. Otras investigaciones (Latorre, 2015) estudia si el sistema de retribución a través de los honorarios propician un comportamiento no ético dentro de la actividad profesional del bróker de seguros. También, (Latorre, 2016) plantea aspectos orientados hacia la revisión del proceso de producción en la correduría de seguros según el tamaño, que afectaran a las actuaciones en un sentido o en otro respecto a la gestión de cobro.

METODOLOGÍA

En este estudio se utilizan dos muestras, la primera es una muestra que corresponde a corredores de personas físicas y la segunda de sociedades de corredurías de seguros, ambas pertenecientes al mercado español de mediación de seguros y abarca el periodo comprendido desde el año 2008 y hasta el 2014. Para la elaboración de la muestra se ha utilizado los informes anuales del sector que recoge la actividad desarrollada por los corredores de seguros través de sus respectivas documentaciones estadístico- contables emitido por la Dirección General de Seguros y Fondos de Pensiones. Además, hemos consultado la base de datos financieros y contables de las empresas corredurías de seguros, de acuerdo con la definición que da la Ley 26/2006 de 17 de julio, de mediación de seguros y reaseguros privados y que presenta sus cuentas en el Registro Mercantil de acuerdo con la información obtenida de la consulta de la base de datos Sistema de Análisis de Balances Ibéricos (SABI). Por último, y con el fin de presentar resultados más precisos respecto la actividad del intermediario de seguros. La muestra analizada estudiara los ramos de mayor volumen de contratación, en concreto del negocio de no vida. El volumen de negocio intermediado por el intermediario en el mercado español de seguros es de un 20% en comparación con el negocio de vida que es de un 5% para el ejercicio 2012, según manifiesta en su trabajo Latorre (2015).

Muestra

La Tabla 1 recoge la muestra objeto de estudio para Corredores de Personas Físicas, para lo cual pasa de 963 corredurías de seguros en el año 2008, hasta las 835 en el 2014. Esta tabla presenta un descenso relevante de número de empresas que se dedican a la actividad de intermediación hasta 2014, último año de este estudio. Las razones pueden ser motivadas, por el cambio de ciclo productivo, como consecuencia del inicio de la crisis económica y por la competencia de otros agentes, en concreto las sociedades de corredurías. Respecto a las primas intermediadas, para el negocio renovado (cartera) y el nuevo negocio (nueva producción), hay una clara tendencia decreciente, lo que implica tanto perdida de negocio como de comisiones. Sin embargo, respecto a los honorarios si bien la tendencia es decreciente. Se produce un fuerte repunte al alza en los años 2012 y 2013 siendo que el negocio gestionado es claramente menor. Así, el porcentaje de honorarios pasa de un 11,62% el año 2012 a un 23,97% en el 2013, para tener un descenso acusado en el 2014.

Tabla 1: Datos Procedentes de Corredores de Personas Físicas Cartera+ Nueva Producción

Año	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**
Panel A Cartera+ Nueva Producción							
Número	963	943	913	899	864	842	835
Primas Intermediadas (millones)	627,77	602,35	542,95	500,17	411,77	371,37	321,30
Comisiones (millones)	85,54	81,83	75,22	71,72	59,68	54,13	47,71
Honorarios (millones)	72,93	27,12	121,46	60,82	47,94	89,01	0,28
Comisiones+Honorarios (millones)	158,47	108,96	196,68	132,54	107,62	143,15	47,98
Ratio Comisiones (%)	13,63	13,59	13,85	14,34	14,49	14,58	14,85
Ratios Honorarios (%)	11,62	4,50	22,37	12,16	11,64	23,97	0,09
Comisiones+Honorarios (%)	25,24	18,09	36,22	26,50	26,14	38,55	14,93

En esta tabla se presenta la muestra por Volumen total de actividad (Cartera+ Nueva Producción) para Corredores de personas físicas, en el periodo (2008-2014) del mercado de mediación de seguros español. Así, se observa una disminución de su número a lo largo del periodo objeto de estudio. Por otro lado, y en la misma línea, disminuye el volumen total de negocio hasta un 51% en el 2014. Respecto a las comisiones alcanzan un 55,78% y honorarios representan hasta un 0,34%. El ratio de comisiones se obtiene por el cociente de comisiones y primas intermediadas. El ratio de honorarios se obtiene por el cociente de honorarios y primas intermediadas. Fuente: Elaboración propia a partir de Datos Estadísticos Contables de la Dirección General de Seguros y Fondos Pensiones.

La Tabla 2 recoge la muestra objeto de estudio para Corredores de Personas Físicas, para el nuevo negocio generado (nueva producción). El volumen de primas intermediadas y comisiones percibidas que corresponde al nuevo negocio generado tiene una tendencia decreciente llegando a un 46,13% y 53,69% respectivamente, en el año 2014. Respecto a los honorarios la tendencia es decreciente con un claro repunte al alza de un 12,86%, en el año 2010 y una tendencia decreciente alcanzando un 0%, en el 2014.

Tabla 2: Datos Procedentes de Corredores Personas Físicas Nueva Producción

Año	2008	2009	2010	2011	2012	2013	2014
Panel B Nueva Producción							
Primas Intermediadas (millones)	142,43	129,84	110,89	100,37	84,09	76,77	65,71
Comisiones (millones)	17,47	16,60	14,57	13,33	11,51	10,85	9,38
Honorarios (millones)	18,43	17,13	20,80	14,19	12,99	14,70	0,00
Comisiones+Honorarios (millones)	35,90	33,72	35,37	27,52	24,51	25,54	9,38
Ratio Comisiones (%)	12,27	12,78	13,14	13,28	13,69	14,13	14,28
Ratios Honorarios (%)	12,94	13,19	18,76	14,14	15,45	19,14	0,00
Comisiones+Honorarios (%)	25,20	25,97	31,90	27,42	29,14	33,27	14,28

En esta tabla se presenta la muestra para Nueva Producción de Corredores de personas físicas, en el periodo (2008-2014). Así, se observa una disminución de nuevo negocio contratado, hasta el año 2014. Sin embargo, el ratio de comisiones evoluciona de un porcentaje de un 12,27% en el año 2008, hasta un 14,28 %en el 2014. Al igual que los honorarios muestran una evolución desde un 12,94% en el año 2008, hasta un 19,14% en el 2013. Sin embargo, es de un 0% en el 2014. En general la suma de comisiones y honorarios presentan una tendencia positiva con fuertes incrementos en el año 2010 y 2013. Fuente: Elaboración propia a partir de Datos Estadísticos Contables de la Dirección General de Seguros y Fondos Pensiones.

La Tabla 3 presenta la muestra objeto de estudio para corredores de personas físicas, para el negocio de cartera. El volumen de primas intermediadas y comisiones percibidas presenta una tendencia decreciente llegando a un 52,66% y 56,31% respectivamente, en el año 2014. Respecto a los honorarios la tendencia es decreciente con un claro repunte al alza de un 100,66%, en el año 2010 y una tendencia decreciente alcanzando un 0%, en el 2014. Se observa, para el volumen de negocio gestionado para corredurías personas físicas, es mayor tano en el volumen de las primas intermediadas, las comisiones obtenidas de las primas intermediadas y los honorarios facturados por prestación de servicios, en el negocio gestionado en cartera que respecto al de en nueva producción, aunque como se puede observar no se tiene lugar en todos los periodos de la muestra.

Tabla 3: Datos Procedentes de Corredores Personas Físicas Cartera

AÑO	2008	2009	2010	2011	2012	2013	2014
Panel C Cartera							
Primas Intermediadas (millones)	485,34	472,51	432,06	399,80	327,68	294,60	255,59
Comisiones (millones)	68,07	65,24	60,64	58,39	48,17	43,29	38,33
Honorarios (millones)	54,50	10,00	100,66	46,63	34,95	74,32	0,27
Comisiones+Honorarios (millones)	122,57	75,23	161,31	105,02	83,11	117,60	38,60
Ratio Comisiones (%)	14,03	13,81	14,04	14,61	14,70	14,69	15,00
Ratios Honorarios (%)	11,23	2,12	23,30	11,66	10,67	25,23	0,11
Comisiones+Honorarios (%)	25,26	15,92	37,33	26,27	25,36	39,92	15,11

En esta tabla se presenta la muestra para el negocio de Cartera de Corredores de personas físicas, en el periodo (2008-2014). Así, se observa una disminución de nuevo negocio contratado, hasta el año 2014. Sin embargo, el ratio de comisiones evoluciona de un porcentaje de un 14,03% en el año 2008, hasta un 15,00 % en el 2014. Al igual que los honorarios, muestran una evolución desde un 11,23 % en el año 2008, hasta un 32,92% en el 2013. Sin embargo, es de un 0% en el 2014. De esta manera, la suma de comisiones y honorarios presentan una tendencia positiva con fuertes incrementos en el año 2010 y 2013. Fuente: Elaboración propia a partir de Datos Estadísticos Contables de la Dirección General de Seguros y Fondos Pensiones.

A continuación, la Tabla 4 recoge la muestra objeto de estudio para Sociedades de Corredurías de Seguros, de donde se pasa de 1.939 corredurías de seguros en el año 2008, hasta las 2.243 en el 2014. El número de Sociedades experimenta un incremento de un 15,68% hasta el 2014, último año de este estudio. Las razones podrían ser motivadas, por la integración de corredores de personas físicas y evolucionan hacía este modelo de Sociedad de Correduría que les permite afrontar mayores riesgos y, por otro lado, por la competencia de grandes corredores que entran en el mercado español de seguros por la globalización que experimenta el sector. Además, el cambio de ciclo económico, como consecuencia del inicio de la crisis económica afecta con la misma intensidad al volumen de primas intermediadas. De esta manera, para el negocio renovado

(cartera) y el nuevo negocio (nueva producción), hay una clara tendencia decreciente, lo que implica tanto perdida de negocio intermediado como de comisiones. Sin embargo, respecto a los honorarios y, al igual que los corredores de personas físicas, si bien la tendencia es decreciente. Se produce un fuerte repunte al alza en los años 2012 y 2013 siendo que el negocio gestionado es claramente menor. Así, el porcentaje de honorarios pasa de un 0,48% el año 2012 a un 3,58% en el 2013, para tener un descenso hasta un 0,33% en el 2014.

Tabla 4: Datos Procedentes de Sociedades de Corredurías de Seguros Cartera + Nueva Producción

Año	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**
Panel D Cartera+ Nueva Producción							
Número	1.939	1.963	1.984	2.014	2.151	2.196	2.243
Primas Intermediadas (millones)	8.877,50	8.3437,37	8.186,55	7.729,93	6.965,93	6.160,09	5.685,65
Comisiones (millones)	1.119,26	1.017,04	998,70	929,09	888,21	841,16	812,08
Honorarios (millones)	42,85	18,82	18,04	18,58	249,03	115,87	19,00
Comisiones+Honorarios (millones)	1.162,11	1.035,86	1.016,74	947,67	1.137,24	957,03	931,08
Ratio Comisiones (%)	12,61	12,05	12,20	12,76	12,75	13,66	14,28
Ratios Honorarios (%)	0,48	0,22	0,22	0,26	3,58	1,88	0,33
Comisiones+Honorarios (%)	13,09	12,28	12,42	13,02	16,33	15,54	14,62

En esta tabla se presenta el Volumen total de actividad (Cartera+ Nueva Producción) para Sociedades de Corredurías de Seguros, en el periodo (2008-2014). Así, se observa una disminución en número sociedades en el periodo objeto de estudio. Respecto otro aspecto analizado en la muestra, disminuye el volumen total de negocio hasta un 56,14% en el 2014. Las comisiones incrementan un 13,24%, en el año 2014. Los honorarios muestran alzas hasta el 3,58% en el 2013, para caída hasta un 0,33% en el 2014. El ratio de comisiones y honorarios, disminuye en el 2009 y 2010. Y se incrementa un 11,69% en el periodo objeto de estudio. Fuente: Elaboración propia a partir de Datos Estadísticos Contables de la Dirección General de Seguros y Fondos Pensiones.

La Tabla 5 presenta la muestra objeto de estudio para Sociedades de Corredurías de Seguros, para el nuevo negocio generado (nueva producción). El volumen de primas intermediadas y comisiones percibidas que corresponde al nuevo negocio generado tiene una tendencia decreciente llegando a un 45,60% y 33,13% respectivamente, en el año 2014. Respecto a los honorarios la tendencia no es continua alternando alzas con bajas, con un claro repunte al alza de un 311,87%, en el año 2013 y cambiando la tendencia para llegar a descender hasta 8,68%, en el 2014.

Tabla 5: Datos Procedentes de Sociedades de Corredurías de Seguros Nueva Producción

Año	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**
Panel E Nueva Producción							
Primas Intermediadas (millones)	2.607,12	2.252,86	2.316,86	1.915,88	1.714,20	1.476,21	1.418,38
Comisiones (millones)	334,94	278,01	276,68	246,09	219,30	211,03	223,99
Honorarios (millones)	9,18	3,66	4,58	3,91	5,33	37,81	4,51
Comisiones+Honorarios (millones)	344,12	281,67	281,26	250,00	224,63	248,84	228,50
Ratio Comisiones (%)	12,85	12,34	11,94	12,84	12,79	14,30	15,79
Ratios Honorarios (%)	0,35	0,16	0,20	0,20	0,31	2,56	0,32
Comisiones+Honorarios (%)	13,20	12,50	12,14	13,05	13,10	16,86	16,11

En esta tabla se describe la muestra de Nueva Producción para Sociedades de Corredurías de Seguros en el periodo (2008-2014). Así, se desprende de la tabla una tendencia a la baja en el volumen de contratación de nuevo negocio acompañado de una evolución decreciente de las comisiones obtenidas. Respecto a los honorarios hay una recuperación de un 0,31% y 2,56% en los ejercicios 2012 y 2013 con un cambio de tendencia en el último ejercicio. Respecto al ratio global de comisiones y honorarios desciende en el 2009 y 2010, con un cambio de tendencia a partir del 2012, más acusado en el 2013 y llegando a un incremento del 22,05%, hasta el 2014. Fuente: Elaboración propia a partir de Datos Estadísticos Contables de la Dirección General de Seguros y Fondos Pensiones.

La Tabla 6 recoge la muestra objeto de estudio para Sociedades de Corredurías de Seguros, para el negocio de cartera. El volumen de primas intermediadas y comisiones percibidas que corresponde al negocio de cartera presenta una tendencia decreciente llegando a una caída de un 31,95% y 25,02% respectivamente, en el año2014. Respecto a los honorarios la tendencia es decreciente con un claro repunte al alza de un 624%, en el año 2012 y una tendencia decreciente alcanzando caída de un 56,96%, en el 2014.

Tabla 6: Datos Procedentes de Sociedades de Corredurías de Seguros Cartera

Año	2008	2009	2010	2011	2012	2013	2014
Panel F Cartera							
Primas Intermediadas (millones)	6.270,37	6.184,51	5.3869,79	5.364,05	5.251,72	4.683,89	4.267,28
Comisiones (millones)	784,32	739,04	722,02	683,00	668,91	630,13	588,09
Honorarios (millones)	33,67	15,16	13,46	14,67	243,70	78,06	14,49
Comisiones+Honorarios (millones)	817,99	754,20	735,48	697,67	912,60	708,19	602,58
Ratio Comisiones (%)	12,51	11,95	12,30	12,73	12,74	13,45	13,78
Ratios Honorarios (%)	0,54	0,25	0,23	0,27	4,64	1,67	0,34
Comisiones+Honorarios (%)	13,05	12,19	12,53	13,01	17,38	15,12	14,12

En esta tabla se presenta la muestra para el negocio de Cartera de Sociedades de Corredurías de Seguros, en el periodo (2008-2014). Así, se observa una disminución de nuevo negocio contratado, hasta el año 2014. Sin embargo, el ratio de comisiones evoluciona de un porcentaje de un 12,51% en el año 2008, hasta un 13,78% en el 2014. Al igual que los honorarios muestran una evolución desde un 0,54% en el año 2008, hasta un 0,34% en el 2014. Se observa un fuerte incremento con un 4,64 0% en el 2014. En general, comisiones y honorarios presentan una tendencia positiva con fuertes incrementos en el año 2012 y 2013. La tendencia global es de un incremento de un 8,20%, en el 2014. Fuente: Elaboración propia a partir de Datos Estadísticos Contables de la Dirección General de Seguros y Fondos Pensiones.

De esta manera, en el caso de Sociedades de Corredurías de Seguros, coincide con las corredurías personas físicas en tener un mayor volumen de negocio en la primas intermediadas, las comisiones generadas y los honorarios facturados para el negocio de cartera que en el caso de negocio de nueva producción.

RESULTADOS

En este apartado se presentan los resultados obtenidos de las tablas correspondientes al volumen total de producción, cartera y nueva producción en el ramo de no vida para Corredores de personas físicas y Sociedades de Corredurías de Seguros. Además, se complementa el estudio con un análisis transversal, que presenta los resultados obtenidos de los diferentes ramos de no vida más significativos por volumen de contratación. De acuerdo, con la datos procedentes de las Tablas 1 y 4. La Tabla 7 presenta una comparativa entre Sociedades de Corredurías de Seguros y Corredores personas físicas. Se observa, que el número de Sociedades es mayor con una tendencia positiva hasta el 2014. Se observa, desde el inicio del periodo de estudio un mayor volumen de primas intermediadas y mayor importe de comisión. Sin embargo, ambos aspectos muestran una tendencia decreciente en el resto de años. Respecto al análisis de los honorarios, el porcentaje es mayor en corredores de personas físicas, hasta el año 2011.

En comparación, con el resto de años de estudio que es mayor para Sociedades de Corredurías de Seguros con un fuerte incremento en el 2012, disminuyendo de forma representativa en el 2013 y sin experimentar cambios en la tendencia en el 2014. Con todo esto, y con el fin de profundizar de forma más significativa en el estudio de los honorarios. En este trabajo, realizamos un estudio por ramos, de no vida. Así, seleccionados de la muestra, aquellos ramos de no vida que puedan darnos una mayor información a partir de su volumen de contratación. Los datos facilitados en las Tablas 8,9 y 10 se expresan en media y en porcentaje con de proporcionar una mejor comprensión de los resultados obtenidos a través de estos. De esta manera, la Tabla 8 presenta para el volumen total de producción y para la nueva producción datos referentes a diversos ramos por primas contratadas, comisiones y honorarios. Así, se observa que para el volumen total de negocio, los mayores importes de comisiones y honorarios no se corresponden con aquellos ramos de no vida con mayor volumen de negocio como Autos (29,40%), Responsabilidad Civil (11,15%) y Multirriesgo Industrial (7,54%), como cabria esperar. Respecto a los ramos con menor volumen estarían Multirriesgo Hogar (4,69%), Asistencia (0,95) y Defensa Jurídica (0,79%). En el caso de nueva producción se sigue una dinámica similar. De esta manera, se desprende de los resultados obtenidos que las comisiones son mayores en nueva producción que en cartera. Sin embargo, los honorarios son mayores en cartera que en nueva producción. En el caso de la suma de comisiones y honorarios, la rentabilidad en

promedio es mayor en nueva producción (17,24%) que en cartera (17,22%), siendo que en promedio el negocio intermediado en cartera (6,88%) superior al de nueva producción un (5,84%). Así, en buena lógica existe una mayor facturación por honorarios por que el negocio gestionado es mayor, pero las compañías aseguradoras retribuyen con más comisiones al intermediario de seguros por la captación de nuevo negocio.

Tabla 7: Comparativa Entre Sociedades de Corredurías de Seguros y Corredores de Personas Físicas

Año	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**
Panel G Cartera+Nueva Producción							
Número	976	1.020	1.071	1.115	1.287	1.354	1.408
Primas Intermediadas (millones)	8.249,73	7.835,02	7.643,40	6.779,76	6.554,16	5.788,73	5.364,35
Comisiones (millones)	1.033,71	935,21	923,48	857,37	828,52	787,03	764,37
Honorarios (millones)	-30,08	-8,30	-103,42	-42,24	201,09	26,86	18,73
Comisiones+Honorarios (millones)	1.003,64	929,91	820,06	815,13	1.029,62	813,88	783,10
Ratio Comisiones (%)	12,53	11,94	12,08	12,65	12,64	13,60	14,25
Ratios Honorarios (%)	-0,36	-0,11	-1,35	-0,62	3,07	0,46	0,35
Comisiones+Honorarios (%)	12,17	11,83	10,73	12,02	15,71	14,06	14,60

En esta tabla se presenta la muestra para la diferencias entre Sociedades de Corredurías de Seguros y Corredor Persona física, en el periodo (2008-2014). Se desprende de la muestra que la Sociedad de corredurías de Seguros presenta datos muy por encima en volumen de primas intermediadas, comisiones y comisiones +primas. Sin embargo, para los honorarios y hasta el 2012 la diferencia es a favor de los Corredores de Personas Físicas con un cambio de tendencia en el resto de años. Esta situación podría sugerir que las Sociedades de Corredurías aplican mayores honorarios por la pérdida de negocio que experimentan y por la intermediación de riesgos mayores. La tendencia global es de un incremento del 19,97%, hasta el 2014. Fuente: Elaboración propia a partir de Datos Estadísticos Contables de la Dirección General de Seguros y Fondos Pensiones.

Tabla 8: Datos Procedentes de Corredores Personas Físicas/ Sociedades de Corredurías de Seguros

Panel H Media en %		**Volumen Total**				**Nueva Producción**		
Ramos	Primas	Comisión	Honorarios	Total	Primas	Comisión	Honorarios	Total
Enfermedad	2,34	10,13	13,00	23,13	1,26	15,53	0,05	15,58
Autos	29,40	11,13	0,70	11,80	26,43	11,50	1,12	12,62
Responsabilidad Civil G.	11,15	13,15	0,40	13,55	9,08	14,45	3,10	17,55
Defensa Jurídica	0,79	21,40	0,20	21,60	1,86	23,60	0,14	23,74
Asistencia	0,95	16,72	0,07	16,80	1,23	16,47	0,07	16,55
Multirriesgo Hogar	4,69	21,65	0,33	21,29	3,20	20,41	0,37	20,78
Multirriesgo Comercios	1,72	18,88	3,52	22,40	1,16	18,34	0,11	18,44
Multirriesgo Industrial	7,54	11,39	0,43	11,82	4,57	12,42	0,13	12,55
Otros Multirriesgos	3,31	11,38	1,24	12,62	3,78	16,31	1,00	17,31

En esta tabla se describe la muestra procedente de Corredores Personas Físicas/Sociedades de Corredurías de Seguros para el ramo de no vida respecto al volumen total y nueva producción de primas contratadas, comisión y honorarios, desde 2008 hasta 2014. De los ramos de no vida respecto a los honorarios el ramo de enfermedad presenta la mejor retribución que representa el 13% y en el caso de nueva producción responsabilidad civil asciendo a un 3,10% de las primas intermediadas. Fuente: Elaboración propia a partir de Datos Estadísticos Contables de la Dirección General de Seguros y Fondos Pensiones.

En la Tabla 9 presentamos la información referente al Corredor Persona Física para el ramo de no vida. Así, de los datos de la muestra presentan los mayores volúmenes de negocio intermediado dentro del volumen total a los ramos de Autos (49,13%), Multirriesgo Hogar (10,53%) y Multirriesgo Industrial (6,67%). En este caso, las comisiones son para los ramos de Multirriesgo Hogar (20,18%), Defensa Jurídica (19,85%) y Multirriesgo Comercios (17,19%). Respecto a los Honorarios los mayores porcentajes corresponden a Responsabilidad Civil (0,06%) y Defensa Juridica y Multirriesgo Industrial al (0,03%). En el caso de Nueva Producción, los mayores volúmenes coinciden con Autos (47,32%), Responsabilidad Civil (6,16%), Multirriesgo Hogar (6,13%). En el caso de comisiones coincide con el volumen total y en honorarios muy similar. Respecto a los honorarios son mayores en promedio en el volumen total de producción (2,44%) respecto a la nueva producción (1,33%). Y cuando analizamos el dato global de comisiones y honorarios es mayor en promedio para nueva producción (15,81%). Y respecto a la nueva producción es de un (15,66%). Por lo que, existe una mejor retribución vía comisiones para el nuevo negocio contratado que respecto par el volumen total de producción. Por último, cuando presentamos los resultados para los honorarios se puede observar que se alcanza una retribución en promedio respecto al

volumen total de producción. Los resultados obtenido en el caso de los honorarios podrían sugerir que se facturar por mayor importe cuando el negocio está más desarrollado y de forma contraria no parece que los honorarios que se facturen sean mayores cuando se estudia el un nuevo negocio contratado.

Tabla 9: Datos Procedentes de Corredor Persona Física Por Ramo no Vida

Panel I Media en %		**Volumen Total**				**Nueva Producción**		
Ramos	Primas	Comisión	Honorarios	Total	Primas	Comisión	Honorarios	Total
Enfermedad	1,32	13,51	0,02	13,53	0,64	13,47	0,01	13,48
Autos	49,13	11,17	0,02	11,19	47,32	10,34	0,01	10,35
Responsabilidad Civil G.	6,19	15,22	0,06	15,28	6,16	15,49	0,06	15,55
Defensa Jurídica	0,66	19,85	0,03	19,88	0,78	18,09	0,00	18,09
Asistencia	0,25	14,10	0,02	14,12	0,54	15,35	0,00	15,36
Multirriesgo Hogar	10,53	20,18	0,01	20,19	6,13	20,24	0,01	20,25
Multirriesgo Comercios	4,36	17,19	0,02	17,21	2,74	17,51	0,01	17,52
Multirriesgo Industrial	6,67	16,27	0,03	16,30	4,38	16,44	0,01	16,44
Otros Multirriesgos	1,2	13,24	0,01	13,25	1,04	15,27	0,01	15,28

En esta tabla se presenta la muestra procedente de Corredores Personas Físicas para el ramo de no vida respecto al volumen total y nueva producción de primas contratadas, comisión y honorarios, desde el 2008 hasta 2014. Dentro de los ramos de no vida y cuando se trata el apartado de honorarios el ramo Responsabilidad Civil presenta la mejor retribución que representa el 0,06% tanto para el volumen total de producción y nueva producción, seguido de Defensa Jurídica y Multirriesgo industrial. Fuente: Elaboración propia a partir de Datos Estadísticos Contables de la Dirección General de Seguros y Fondos Pensiones.

A continuación, en la Tabla 10 la muestra presenta la información referente a Sociedades de Corredurías de Seguros. Los datos presentan un mayor volumen de contratación en los ramos de Autos (30,83%), Responsabilidad Civil (13,28%) y Multirriesgo Hogar (4,90%). En el caso de nueva producción, predomina la intermediación de pólizas en los ramos de Autos (23,71%), Responsabilidad Civil (10,96%) y Multirriesgo Industrial (5,29%). Respecto a las comisiones el ramo de Defensa Jurídica (24,39), Multirriesgo Hogar (23,33%) y Multirriesgo Comercios (19,35%) para el volumen total de negocio. En nueva producción, los ramos de Multirriesgo Hogar, Defensa Jurídica y Asistencia con un (19,02%), (18,08%) y (16,33%) presentan los mayores porcentajes. Y para los honorarios en volumen total el ramo de enfermedad (13,38%), Multirriesgo Comercios (3,90%) y Otros Multirriesgo (1,75%) y, en nueva producción, Autos (1,23%) y Otros Multirriesgos (1,04%) destacan.

De los resultados obtenidos, se desprende que la contratación del nuevo negocio, por las Sociedades de Corredurías, supone menor volumen de comisiones en comparación con el negocio de cartera. Así, cuando se pactan las comisiones, el nuevo negocio tendría que obtener más porcentaje de comisión que la renovación de cartera de acuerdo con el trabajo presentado en el mercado de Estados Unidos de brokers de seguros por Cummins y Donerty (2006). De esta manera, si se realiza una comparativa entre las medias de la Tabla 9 y 10. Se observa, que el volumen total de primas intermediadas y nueva producción es mayor para el corredor persona física en un (1,65%) y (2,03%) respecto a la Sociedad de Correduría de seguros en los ramos analizados. Respecto a las comisiones gestionadas la correduría persona física en volumen total de producción y nueva producción es inferior en un (-0,30%) y superior en un (1,71%). En el caso de honorarios el corredor persona física aplica un (-2,28%) y (-0,35%) menos tanto en volumen total de producción y nuevo negocio respecto a la Sociedad de Correduría de Seguros. Para el indicador de remuneración (comisiones +honorarios) es de un (-2,56%) en volumen total y superior un (1,36%) en nueva producción respecto a la Sociedad Correduría de Seguros.

Tabla 10: Datos Procedentes de Sociedades de Corredurías de Seguros Por Ramo No Vida

Panel J Media en %		**Volumen Total**				**Nueva Producción**		
Ramos	Primas	Comisión	Honorarios	Total	Primas	Comisión	Honorarios	Total
Enfermedad	2,82	8,98	13,38	22,36	1,33	13,01	0,05	13,06
Autos	30,83	11,15	0,73	11,88	23,71	10,08	1,23	11,31
Responsabilidad Civil G.	13,28	12,57	0,37	12,94	10,96	11,92	0,26	12,18
Defensa Jurídica	0,48	24,39	0,18	24,57	1,39	18,08	0,15	18,23
Asistencia	1,08	17,09	0,04	17,13	1,25	14,39	0,04	14,43
Multirriesgo Hogar	4,90	23,33	0,12	23,45	2,74	19,02	0,28	19,30
Multirriesgo Comercios	1,91	19,35	3,90	23,25	1,10	16,33	0,09	16,42
Multirriesgo Industrial	7,16	13,64	0,31	13,95	5,29	11,32	0,12	11,44
Otros Multirriesgos	3,02	12,97	1,75	14,72	3,72	12,67	1,04	13,71

En esta tabla se describe la muestra procedente de Sociedades de Corredurías donde en promedio las primas intermediadas, comisiones, honorarios y total (comisión + honorarios) son mayores en volumen total 7,28%, 15,94%, 2,31%, y 18,25% respectivamente en comparación con los de nueva producción son 5,72%, 14,09%, 0,36% y 14,45%. Lo que indicaría que el negocio de cartera estaría mejor retribuido en términos de promedio que la nueva producción, sugiriendo que se obtiene mayor rentabilidad cuando mayor es vinculación del cliente favoreciendo las ventas cruzadas Fuente: Elaboración propia a partir de Datos Estadísticos Contables de la Dirección General de Seguros y Fondos Pensiones.

CONCLUSIONES

Las observaciones que se presentan en este trabajo a partir de los datos procedentes de toda la muestra, sugieren que los honorarios correspondientes a la prestación de servicios por un corredor persona física y Sociedad Correduría de Seguros, tanto para el volumen total de producción como en la nueva producción, manifiestan una relación inversamente proporcional respecto al volumen intermediado y las comisiones percibidas. Además, cuando se analiza la muestra en función del tipo de mediador. Se observa, que en la actividad de los Corredores Personas Físicas presentan un % de facturación a su clientes por los servicios de asesoramiento prestado en concepto de honorarios sensiblemente inferiores, más acusado en cartera que en nueva producción, en relación a las Sociedades de corredurías de Seguros. Esta situación respondería a la dimensión de la empresa a la que prestan el servicio, más orientado hacia pequeñas empresas en corredores personas físicas. De esta manera, los costes asociados a la búsqueda de información sobre las compañías aseguradoras, sus productos y potenciales clientes requieren más si cabe en los corredores de personas físicas la necesidad de este actuación vía honorarios con el fin de repercutir parte de sus costes a sus clientes y por otro lado cuando se negocia con el cliente que una parte de la prima de la póliza se repercute en las comisiones del mediador y se acuerda recuperarlo a través de la facturación de sus honorarios.

Respecto a las Sociedades de Corredurías de Seguros, desarrollan programas de seguros para grandes riesgos, que requieren de un estudio del ámbito, la complejidad y la necesidad del cliente y determinan la forma en que se ofrecen los productos y servicios a sus clientes. La planificación del diseño y el desarrollo de un plan de seguros, se producirá cuando la Sociedad de Corredurías de Seguros realice un nuevo plan de seguros único y diferente, para satisfacer las necesidades especificas del Cliente. En la Planificación, se definirán las etapas del diseño, la revisión y verificación del mismo y el responsable del plan. Los empleados de la Sociedad de Corredurías de Seguros, trabajarán de acuerdo con los procedimientos aprobados. Con todo esto, la situación se presenta diferente para las Sociedades de Corredurías de Seguros que por su mayor dimensión podrían encontrarse en mejor disposición de hacer frente a estos costes, en primer lugar, a través de la financiación interna y externa y, en segundo lugar, en función del volumen de riesgos intermediados que supondrían acordar un mejor cuadro de comisiones con la compañías aseguradoras y, por otro lado, facturarían un mayor volumen de de honorarios por los servicios de asesoramiento prestado a sus clientes.

Limitaciones

Dentro de las limitaciones hay que resaltar, por una parte, la información obtenida de la consulta realizada en la base de datos Sistema de Análisis de Balances Ibéricos (SABI). Del resultado de la consulta, se observa que no permite tener acceso, por un lado, a las comisiones y honorarios, debido a que en la cuenta de resultados, los ingresos aparecen agregados y, por otro lado, no refleja las primas y comisiones intermediadas por ramos. Por lo que, es necesario para completar esta información, acudir a los informes anuales que sobre el sector emite la Dirección General de Seguros y Fondos de Pensiones. Finalmente, este trabajo contempla futuras líneas de investigación orientadas hacia la ampliación del estudio en el ramo de vida, la justificación de los honorarios facturados según la importancia en la cobertura del riesgo asegurado, el desarrollo del compliance en la política de gestión de programa de seguros dentro de la actividad del mediador de seguros y la comparativa de las primas contratadas en el desarrollo de la actividad de agentes vinculados y bancaseguros en relación con las obtenidas por los corredores de seguros personas físicas y Sociedades.

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DESARROLLO DE SISTEMAS DE DETECCIÓN DE PROPENSIÓN A LA VIOLENCIA E IDENTIFICACIÓN TEMPRANA DE CONDUCTAS VIOLENTAS COMO ESTRATEGIA INSTITUCIONAL PARA EL COMBATE AL ACOSO ESCOLAR EN LOS CENTROS ESCOLARES DE EDUCACIÓN SUPERIOR

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RESUMEN

Se expone la necesidad del diseño e implementación de un sistema electrónico de diagnóstico focalizado de propensión a la violencia escolar en instituciones de educación superior, como estrategia de intervención institucional, con base en los postulados de las teorías psicosociales y la psicobiología. En su diseño se contempla el desarrollo de un paquete de transferencia tecnológica para la prevención, apoyo para la intervención y para la operación de los centros de mediación escolar -obligatorios para todas las instituciones escolares del estado de Veracruz a partir del 30 de junio de 2015-.

PALABRAS CLAVE: Acoso Escolar, Violencia Escolar, Sistema de Información, Política Educativa

DEVELOPMENT'S SYSTEM FOR DETECTING VIOLENT SITUATIONS AS AN INSTIUTIONAL STRATEGY FOR FIGHTING AGAINST BULLYING IN THE SCHOOL

ABSTRACT

This is a text that explains about the implementation of a plan based on an electronic system of diagnostic for detecting violence in the school; this is going to be used as a strategy for fighting against bullying in the institution. All this based on some psychosocial and psychobiology theories. It has been designed with software which develops some important topics such as prevention and support in the school. (This must be in every school of Veracruz since June 30th 2015)

JEL: H75, I18, I28

KEYWORDS: Bullying, Violence in the School, System's Information, Educational Politic

PROBLEMATIZACIÓN

La alta predisposición a la delincuencia y a la violencia en el contexto escolar **e**n México, ha sido identificada en diagnósticos internacionales como el Reporte *La violencia Juvenil en México. Reporte de la situación, el marco legal y los programas gubernamentales* (Banco Mundial, 2012) y en instrumentos nacionales como la *Encuesta Nacional de Victimización y Percepción sobre Seguridad Pública -ENVIPE-2013* (INEGI, 2013). Como resultado del Reporte del Banco Mundial se observa que en el fuero federal, de 2000 a 2008 los jóvenes de 18 a 29 años representaron en promedio 41.4% de los presuntos delincuentes en el país en materia penal. Para 2010, según señala el Censo de Población y Vivienda el 46.7% de los jóvenes de 18 a 29 años habían estado involucrados en la comisión de delitos; según su edad: el 8.1% en edades de 18 a 19 años, el 20.02% en edades de 20 a 24 años, y el 18.4% en edades de 25 a 29 años (INEGI,

2010). Entre los resultados presentados en el Reporte se observa también una alta predisposición a la delincuencia y a la violencia en el contexto escolar: el 16.8% de los jóvenes en México ha experimentado violencia entre compañeros de la escuela, el 7.5% ha experimentado violencia del maestro, el 8.9% ha agredido a su profesor, el 7.5% conoce que se vende droga en la escuela, y el 8.5% se siente inseguro o ha sido víctima de violencia. Por otra parte, según los resultados de la Encuesta aplicada a alumnos de primaria y secundaria sobre agresiones a compañeros en México en 2007, en el marco de este mismo reporte: el 10.68% había golpeado a sus compañeros(as); el 3.19% los había amenazado; el 2.95% les había robado; el 2.89 los había amenazado con armas, palos o navajas; el 2.42% los hostigó, insultó o amenazó con violencia sexual; el 1.69% había forzado a su compañero(a) a hacer algo contra su voluntad; y el 1.59% lo había forzado a tener un comportamiento sexual.

Si consideramos que, según el Censo de 2010, los jóvenes de 10 a 29 años representaban el 36.2% de los 112.3 millones de personas que habitan el país y que la generalidad de los autores coinciden en señalar que los brotes de agresividad o violencia constituyen un fenómeno cada vez más frecuente que se interpreta como un reflejo de lo que ocurre en la sociedad. Esta problemática se torna particularmente relevante, y evidente la necesidad de invertir en acciones de prevención, atención y erradicación de la violencia juvenil principalmente en el ámbito educativo. En el caso particular del Estado de Veracruz, esta necesidad se hace manifiesta si consideramos que según la ENVIPE 2013 el 33% de la Población de 18 años o más del Estado percibe la escuela como insegura y el 5.9% de la población ha dejado de ir a ella por temor a ser víctima de algún delito (INEGI, 2013). En lo que respecta a la zona de influencia del Instituto Tecnológico Superior de Alvarado (ITSAV) que actualmente tiene su Campus Central en Alvarado y Extensiones en

Tlalixcoyan, Lerdo de Tejada y Medellin; los planteles de Alvarado y Medellin se ubican en los municipios que llevan sus mismos nombres, forman parte de la Zona Metropolitana de Veracruz y ocupan en conjunto el 74.68% del territorio de esta. Debido a su alto grado de incidencia delictiva, la Zona Metropolitana de Veracruz se encuentra identificada por el Programa Nacional para la Prevención Social de la Violencia y la Delincuencia 2014-2018 dentro de las 57 demarcaciones prioritarias del país (48 municipios, dos delegaciones del D.F. y 7 zonas metropolitanas) que requieren mayor apoyo para la prevención de las causas y la atención de los efectos de la violencia y la delincuencia en el corto y mediano plazo; ya que tienen altas tasas delictivas y condiciones que constituyen factores de riesgo para el surgimiento o permanencia de distintos tipos de violencia. Según los datos reportados en la Estadísticas judiciales en materia penal, Fuero común (Delitos de los procesados) mientras que la tendencia nacional y estatal se observa alentadora, ya que entre 2009 y 2012 los delitos de los procesados del fuero común disminuyeron un 3.01% y un 16.21% respectivamente; en 3 de los 4 Municipios en los que el ITSAV tiene instalaciones, Alvarado, Lerdo de Tejada y Medellín se observa un alarmante crecimiento de 145.16%, 3.23% y 50% respectivamente y sólo en Tlalixcoyan se observa una disminución del 75% de 2009 a 2012.

La Atención a la Violencia Escolar Como Responsabilidad Institucional de los Centros Educativos

La legislación vigente establece como responsabilidad de los centros escolares, ya sea su naturaleza pública o privada, la atención a la violencia en el ámbito escolar. Según el artículo primero constitucional todas las autoridades, en el ámbito de sus competencias, tienen la obligación de promover, respetar, proteger y garantizar los derechos humanos de conformidad con los principios de universalidad, interdependencia, indivisibilidad y progresividad, y según el artículo tercero, la educación que imparta el Estado fomentará el respeto a los derechos humanos. Según la *Ley General de Educación* reglamentaria del artículo tercero constitucional, la educación que el Estado, sus organismos descentralizados y particulares impartan luchará contra, la discriminación y la violencia especialmente la ejercida contra las mujeres y niños (artículo 8); adicionalmente, las instituciones educativas están obligadas a generar indicadores de dominio público sobre su avance en la aplicación de métodos para prevenir y eliminar cualquier forma de discriminación y de violencia, con la finalidad de que sean sujetas a evaluación sobre la materia (artículo 30). En la impartición

de educación para menores de edad se tomarán medidas que aseguren al educando la protección y el cuidado necesarios para preservar su integridad física, psicológica y social (artículo 42). Por su parte, la *Ley General de Víctimas* establece que la educación deberá contar con un enfoque transversal de género y diferencial, de inclusión social y con perspectiva de derechos.

En lo relativo al derecho a la educación, La *Ley general de los derechos de niñas, niños y adolescentes,* señala que los(as) niños(as) y adolescentes tienen derecho a una educación de calidad basada en un enfoque de derechos humanos y de igualdad sustantiva, que garantice el respeto a su dignidad humana, el desarrollo armónico de sus potencialidades y personalidad, y fortalezca el respeto a los derechos humanos y a las libertades fundamentales (artículo 57). Según esta misma ley, con la finalidad de propiciar las condiciones idóneas para crear un ambiente libre de violencia en las instituciones educativas, en el que se fomente la convivencia armónica y el desarrollo integral de niñas, niños y adolescentes; las autoridades federales, de las entidades federativas, municipales y de las demarcaciones territoriales del Distrito Federal, en el ámbito de sus respectivas competencias, y las instituciones académicas se coordinarán para:

Diseñar estrategias y acciones para la detección temprana, contención, prevención y erradicación del acoso o la Violencia Escolar en todas sus manifestaciones, que contemplen la participación de los sectores público, privado y social, así como indicadores y mecanismos de seguimiento, evaluación y vigilancia;

Desarrollar actividades de capacitación para servidores públicos y para el personal administrativo y docente;

Establecer mecanismos gratuitos de atención, asesoría, orientación y protección de niñas, niños y adolescentes involucrados en una situación de acoso o Violencia Escolar, y

Establecer y aplicar las sanciones que correspondan a las personas, responsables de centros de asistencia social, personal docente o servidores públicos que realicen, promuevan, propicien, toleren o no denuncien actos de acoso o Violencia Escolar, conforme a lo dispuesto en las disposiciones aplicables.(Artículo 59)

Al respecto, algunas entidades federativas han desarrollado legislación específica para la atención de la problemática de la violencia en contextos escolares. Tal es el caso del Estado de Veracruz, en el que la estrategia institucional de combate a la Violencia Escolar tiene como eje central la Ley 303 contra el Acoso Escolar, que tiene por objeto prevenir y erradicar el acoso escolar, así como generar un ambiente de seguridad y orden en las instituciones educativas públicas y privadas del Estado. En ella se reconoce explícitamente el derecho de todo alumno a un ambiente escolar libre de acoso y violencia. Esta misma ley establece las siguientes obligaciones administrativas:

La implementación del Registro Estatal para el Control del Acoso Escolar que compilará con detalle las estadísticas de los casos de acoso escolar que tengan lugar en el Estado dentro de los trescientos sesenta y cinco días naturales posteriores al inicio de vigencia de la ley (G.O. 01/11/2011);

La publicación del Plan de Prevención del Acoso Escolar y el Plan de Intervención en Casos de Acoso Escolar en la Gaceta Oficial del Estado, dentro de los trescientos días naturales posteriores a la entrada en vigor de la ley (G.O. 01/11/2011);

La presentación de un informe anual por escuela, cuya compilación servirá de base para la elaboración y publicar un informe anual sobre el acoso escolar en el Estado a cargo del Titular del Poder Ejecutivo Estatal, realizado través de la Secretaría de Educación (G.O. 01/11/2011);

La implementación de los Centros de Mediación Escolar en cada una de las instituciones escolares, sean públicas o privadas; a más tardar tres meses después del siguiente día de la publicación de la reforma del 27 de marzo del 2015 (G.O. 27/03/2015). Este organismo que tiene por objeto la solución de los conflictos de acoso escolar que se originen en las instituciones educativas mediante el acuerdo voluntario de las partes.

Por su parte, en la Ley 299 de Protección de Derechos de Niñas, Niños y Adolescentes se reconoce el respeto a sus derechos fundamentales y garantías individuales y la obligación de la coordinación entre el Estado y los Ayuntamientos para garantizar la prevención, atención, protección y rehabilitación de niños(as) y adolescentes víctimas de maltrato o abuso.

Abordaje Conceptual de la Violencia Escolar

Siguiendo a D'Angelo y Fernández (2011) el término violencia es una categoría que se construye socialmente y que, debido a ello, no tiene un sentido único sino dinámico y cambiante, dependiendo de múltiples factores socioculturales. De acuerdo con la Organización de las Naciones Unidas, hablamos de violencia cuando una persona utiliza su fuerza o su posición de poder con el propósito de lastimar a otros o a sí misma. Esto incluye actos que causan daño o pueden causar daño y amenazas de violencia. El daño puede ser físico, emocional o hacia la salud y el bienestar general de la persona. (UNICEF, 2011)A decir de Norka Arellano: "La violencia se manifiesta en todos los ámbitos sociales, culturales, económicos y políticos; pero en el aspecto social la violencia se observa como una expresión generalizada que da cuenta de un vacío a ser atendido para poder vivir en paz,..." (2007; 25)

Para estudiar los fenómenos de violencia que suceden en las escuelas D'Angelo y Fernández (2011) proponen la distinción entre los conceptos de violencia en las escuelas y violencia escolar. Violencia en las escuelas hace referencia a aquellos episodios que no son originados por vínculos o prácticas propias de la escuela, sino que tienen a la institución educativa como escenario. Es decir, suceden en la escuela, pero podrían haber sucedido en otros contextos en los cuales niños y jóvenes se reúnen. Por su parte, la violencia escolar es aquella que se produce en el marco de los vínculos propios de la comunidad educativa y en el ejercicio de los roles de quienes la conforman: padres, alumnos, docentes, directivos. Son el producto de mecanismos institucionales que constituyen prácticas violentas y/o acentúan situaciones de violencia social.

Martínez-Otero señala que "Los brotes de agresividad o de violencia en los centros educativos constituyen un fenómeno al que nos empezamos a acostumbrar, y al que cabe interpretar como un reflejo de lo que ocurre en la sociedad. Las acciones antisociales exhibidas por niños y por adolescentes muestran lo que ocurre en su entorno, y cuyas causas hay que buscarlas en varios factores entreverados: sociales/ambientales, relacionales, escolares, familiares y personales." (2005; N/D) Por su parte Pintus (2005) conceptualiza la violencia escolar como una manifestación que se da en el espacio de las relaciones humanas en el contexto de las instituciones educativas. Las consecuencias vivenciales de esta violencia son negativas, como sentirse lastimado, dañado, despreciado, menospreciado, disminuido, y/o maltratado.

Beteta Pacheco (1999) en *Psicofisiología de la violencia. Aspectos de etología y sociedad*; sostienen que el problema de la violencia no es necesariamente social sino también psicobiológico por lo que debe destacarse la personalidad como un grupo de características que incluyen la tradición, la escala de valores y otras variantes dinámicas de interacción entre la planificación genética cerebral y el medio social. Es decir, algunas conductas y propensiones conductuales son el resultado de las instrucciones dadas por el código genético humano, en concierto con algunas actividades del entorno. A partir de la definición de control social referido al control de la acción individual que debe cumplir funciones sociales para el grupo, el concepto de la agresividad natural, tal y como lo sugieren Sánchez y Mosquera (2011), explica conductas desviadas y posibilita conductas susceptibles de generar agresión y violencia. A decir de estos autores, en *Violencia: de la psicología a la biología*, en términos psicológicos la conducta violenta es una

manifestación externa de una actitud, la agresividad o predisposición emotiva a la agresión, que precisa factores desencadenantes para concretarse en acción directa.

Se reconoce también, siguiendo a Salcedo Albarán que las terapias correctivas y preventivas permiten moldear las propensiones a la agresión y a la violencia para evitar su desencadenamiento o, en caso que ya se haya presentado reducir la probabilidad de una nueva aparición; bien se puede estar predispuestos a ser violentos por naturaleza, pero siempre existen las posibilidades de evitar el desencadenamiento de esa conducta. (----, 15) En este sentido y de acuerdo con Albores-Gallo y otros (2011) la evaluación de la piscopatología asociada con la conducta de acoso es una estrategia obligada en la prevención. En su estudio *El acoso escolar (bullying) y su asociación con trastornos psiquiátricos en una muestra de escolares en México*, sostienen que acoso escolar se asocia con una psicopatología que requiere de atención psiquiátrica oportuna. Como conclusión relacionan el tipo de psicopatología con el acoso escolar y concluyen que el acoso escolar se asocia con psicopatología en todos los implicados. Así, el grupo de víctimas tuvo puntajes de ansiedad más elevados que el resto de los grupos, mientras que los integrantes del grupo agresor mostraron puntuaciones más elevadas en trastornos de ansiedad, somáticos, de atención deficiente (TDAH), oposicionismo y de conducta.

Caractectísticas de los Sistemas de Información Basados en Tecnologías de la Información y Sistemas de Información (Ti/Si) y Ventaja del Desarrollo de Sistemas de Evaluación Como Herramientas de Apoyo a la Atención de la Violencia Escolar

Según Horacio Saroka (2002) entre los requisitos de los sistemas de información basados en tecnologías de la información y sistemas de información (TI/SI) se encuentran la oportunidad, comparabilidad, claridad y confiabilidad. Y entre sus funciones se encuentran:

la recolección o captura y registro de datos; la clasificación o identificación y agrupamiento de datos en conjuntos homogéneos, así como su ordenamiento; la compresión o reducción del volumen de los datos sin disminuir necesariamente la información que suministran a sus destinatarios; el almacenamiento o conservación física de los datos con su adecuada protección; la recuperación o suministro de acceso a la base de datos en tiempo real; el procesamiento o transformación de entradas en salidas con la finalidad de convertir datos en información con valor y significado para el usuario; la transmisión entre distintos puntos geográficos distantes-, y la exhibición o salida de información preparada de modo tal que resulte legible y útil a su destinatario.

Debido a la alta propensión a la violencia identificada por el Programa Nacional para la Prevención Social de la Violencia y la Delincuencia 2014-2018; en respuesta la tendencia creciente a la incidencia delictiva que se observa en las estadísticas; en atención a la demanda ciudadana de atención formulada en la consulta pública para la elaboración del Plan Nacional de Desarrollo 2013-2018; con la finalidad asumir los compromisos establecidos para las instituciones educativas en los instrumentos de la Planeación y políticas Públicas Nacionales; y partiendo de considerar que la violencia se observa como una expresión generalizada que da cuenta de un vacío a ser atendido para poder vivir en paz, se propone el diseño, desarrollo e implementación de un instrumento de gestión de la información que a través de un ambiente virtual interactivo permita detectar la propensión a la violencia escolar.

El desarrollo de un sistema de detección de propensión a la violencia escolar, bajo los postulados la psicobiología y de la evaluación de la piscopatología asociada con la conducta de acoso, permitirá la identificación temprana de conductas violentas y evaluar el clima educativo usando como instrumentos tests interactivos a base de escalas. El desarrollo del sistema en un ambiente virtual interactivo busca servir como una herramienta de apoyo para el cumplimiento de las obligaciones administrativas de los centros escolares en el combate a la violencia y acoso escolar; en particular para la operación de los Centros de

Mediación Escolar, o áreas de atención psicopedagógica de las instituciones educativas de educación superior, pues permitirá también:

Obtener información diagnóstica para ejecutar acciones de prevención e intervención para generar ambientes libres de violencia y climas educativos que favorezcan una educación integral de los jóvenes. Sistematizar la información referente a las trayectorias de vida de los alumnos incluida su información socioeconómica y controlar su seguimiento psicopedagógico. Detectar la propensión a la violencia escolar e identificar de manera temprana las conductas de violencia en el contexto escolar mediante instrumentos de aplicación individualizada Desarrollar un instrumento de gestión que permita el manejo integral de la problemática de la violencia escolar con posibilidades de replicarse en los Institutos Tecnológicos Superiores del Estado de Veracruz y el resto de las instituciones de educación superior.

En conclusión la gestión de la atención a la violencia escolar a través de las TI/SI permitirá la recolección, clasificación, compresión, almacenamiento, recuperación, procesamiento, transmisión y exhibición de los datos recabados de la comunidad escolar y su manejo con oportunidad, comparabilidad, claridad y confiabilidad, y facilitará el cumplimiento de las responsabilidades conferidas por la normatividad vigente a los centros escolares.

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GENERAN LAS ADQUISICIONES RENDIMIENTOS A LARGO PLAZO PARA LAS EMPRESAS ADQUIRIENTES?

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RESUMEN

En este estudio ampliamos la evidencia empírica previa en el análisis del impacto de la cotización de las empresas que negocian en el mercado bursátil español tiene el anuncio de adquisición sobre el precio de la acción de la empresa adquiriente. Si el mercado bursátil es eficiente, entonces el anuncio de adquisición será incorporado de forma inmediata en el precio (cotización) tanto de la empresa adquirida como de la adquiriente, reflejando si la operación aporta valor o destruye valor. No obstante, la evidencia obtenida en otros mercados muestra la existencia de rendimientos anormales significativos que se extienden en amplios periodos de tiempo, tras este tipo de operaciones, lo que supone analizar la posible existencia de este comportamiento a largo plazo. Así, el objetivo de este trabajo estudia, desde una perspectiva amplia, a partir del impacto en el precio de la acción de la empresa adquiriente producido por el anuncio del suceso publicado de las empresas cotizadas en el mercado bursátil español, el comportamiento anormal en el largo plazo. De esta manera, este estudio permitirá plantear nuevas hipótesis relativas a la valoración de las compras de empresas españolas cotizadas y no cotizadas, ampliando los resultados empíricos obtenidos con anterioridad por otros autores.

PALABRAS CLAVE: Adquisiciones, Compañías Cotizadas y no Cotizadas, Rendimientos Anormales a Largo Plazo, Creación de Valor, Mercado Español

ACQUISITIONS GENERATE LONG-TERM RETURNS FOR ACQUIRER COMPANIES?

ABSTRACT

In this study we extend the previous empirical evidence on the impact analysis of listed companies traded on the Spanish stock market is the announcement of acquisition over the share price of the acquiring company. If the stock market is efficient, then the announcement of acquisition will be immediately incorporated in the price (quote) both of the acquired and the acquirer, reflecting if the operation adds value or destroy value. However, evidence from other markets shows the existence of significant abnormal returns that extend over long periods of time, after this type of operation, which involves analyzing the possible existence of long-term behavior. Thus, the aim of this paper examines, from a broad perspective, from the impact on the stock price of the acquiring company produced by the announcement of the event published in the companies listed on the Spanish stock market, abnormal behavior long term. Thus, this study will raise new hypotheses concerning the valuation of the purchases of listed and non-listed Spanish companies, expanding the empirical results obtained previously by other authors.

JEL: G14, G34, L33

KEYWOARDS: Acquisitions, Listed and Unlisted Companies, Long-Term Abnormal Returns, Value Creation, Spanish Market

INTRODUCCIÓN

Algunos autores en sus trabajos plantean que el mercado aprende o debe de llegar a ser más eficiente con el paso del tiempo, debido a que las tomas de control en los últimos años tienden a producir resultados anormales negativos y significativos para los accionistas de las empresas adquirientes. Gregory (1997) encuentra en su trabajo realizado en el mercado del Reino Unido que las adquisiciones empresariales generan rendimientos anormales negativos. De esta forma, se examina en este trabajo la existencia de la rentabilidad anormal a largo plazo posterior al anuncio del suceso, resultado de que a partir del suceso se continúa incorporando información que procede de la toma de control. Así, el fenómeno de los rendimientos anormales a largo plazo ha sido catalogado como una anomalía ya que no parece que las evidencias obtenidas sugieran que se debiera abandonar la hipótesis de la eficiencia del mercado.

REVISIÓN LITERARIA

A este respecto, en el mercado del Reino Unido tanto Gregory (1997) como Gregory y Matatko (2005) son muy claros en las consideraciones de su trabajo respecto al análisis realizado de los rendimientos anormales a largo plazo. Es un mercado donde la rentabilidad obtenida por las empresas adquirientes es negativa, significativa y robusta de acuerdo con el modelo de valoración empleado. Concretamente para un periodo de 24 meses obtienen rendimientos anormales estadísticamente significativos entre un -11.8% y -18% en función de la metodología empleada. Estos resultados están en consonancia con los obtenidos en el mismo mercado por Limmack (1991) y Higson y Elliot (1993). En esta línea de trabajos desarrollados en el mercado del Reino Unido, Black et al. (2001) señalan que en la adquisición transfronteriza de empresas cotizadas se obtienen rendimientos anormales negativos (-22.2%) y significativos al 99% en un periodo de 60 meses posteriores al anuncio de adquisición empresarial. También, Aw y Chatterjee (2000) muestran una rentabilidad anormal acumulada negativa (-24.4%) y significativa al 99% en una ventana de 24 meses y Conn et al. (2003), en el caso empresas cotizadas en un periodo de tres años posteriores al anuncio, muestran rendimientos anormales nulos en el anuncio y rendimientos anormales negativos (-32%) y significativos en los tres años posteriores a la adquisición. Respecto a la adquisición de empresas no cotizadas, se observan, rendimientos anormales positivos y significativos alrededor del anuncio y nulos en el largo plazo.

En el mercado de Estados Unidos contemplamos la obtención de rendimientos anormales de diferente signo. De esta forma, Bradley y Jarrell (1988) y Franks et al. (1991) presentan en sus respectivos trabajos realizados para una ventana de 36 meses rendimientos anormales no estadísticamente significativos. Agrawal et al. (1992) concluyen en sus estudios sobre rendimientos anormales a largo plazo que las empresas adquirientes experimentan rendimientos anormales negativos y significativos en un periodo de tres años. Por otro lado, Matsusaka (1993) y Hubbard y Palia (1999) encuentran resultados anormales positivos en la diversificación de empresas. Gregory y McCorriston (2002) señalan que en las adquisiciones transfronterizas de empresas cotizadas y no cotizadas obtienen rendimientos anormales a largo plazo negativos (-9.3%) y no significativos en un periodo de 60 meses. Por último, Moeller et al. (2003) muestran en su trabajo realizado para un periodo de 36 meses la obtención de rendimientos anormales no significativos. En la revisión de la literatura que se ha realizado en este apartado la mayor parte de los trabajos analizados obtienen rendimientos anormales negativos y significativos. No obstante, se observa que existe variación en los rendimientos obtenidos en función de las características de la empresa compradora y de la empresa adquirida. Estas características dan lugar a que se obtengan rendimientos anormales a largo plazo de diferente signo. Así, Asquith (1983), Agrawal et al. (1992), Loderer y Martin (1992), Lougharn y Vijh (1997) y Gregory (1997) muestran que los adquirientes sufren pérdidas significativas de valor en el largo plazo. Langetieg (1978), Bradley y Jarrell (1988), Franks et al. (1991) y Higson y Elliot (1998) muestran que los adquirientes obtienen resultados no significativos y Powell y Stark (2005) presentan evidencia de mejora en las postadquisiciones empresariales.

METODOLOGÍA

La primera cuestión a determinar es «qué es el largo plazo», esto es, cuál debería ser el horizonte temporal objeto de análisis. Si bien el deseo de hacer comparables los resultados de la investigación con los obtenidos previamente en la literatura simplifica en muchas ocasiones la decisión a tomar, no es menos cierto que esta decisión es completamente arbitraria. Tal vez por ello, es usual que el investigador analice varios horizontes de diferente amplitud con el objeto de investigar hasta cuándo se extiende tras el suceso el comportamiento anormal. Horizontes habituales en los trabajos a largo plazo son los de 12, 36 e incluso 60 meses tras el suceso. En nuestro trabajo utilizaremos un horizonte temporal que abarca ventanas de 12, 24 y 36 meses.

Respecto de la fecha del suceso, a diferencia de los estudios a corto plazo en los que la precisión en la determinación de la misma es crucial, en los estudios a largo plazo este hecho no es tan relevante. Ello es debido a que el inicio del horizonte de estudio no suele coincidir con la propia fecha del suceso, sino que comienza al principio del siguiente mes natural al mes en el que tiene lugar el suceso. Esto se debe a dos razones: una es de tipo operativo, ya que los rendimientos con los que se trabaja son mensuales (de calendario), evitándose de esta forma tener que realizar un ajuste con rendimientos diarios para cada una de las empresas de la muestra; por otro lado, porque de esta forma se controla por los efectos propios de la incorporación de la nueva información en los precios a corto plazo, lo cual podría contaminar gravemente el análisis a largo plazo.

Además empleamos en este trabajo, tal y como hacen la mayor parte de los trabajos iniciales, la adición de los rendimientos anormales mensuales, metodología que en la literatura financiera se denomina como *rendimientos anormales acumulados* (CAR). Aunque el contraste del comportamiento anormal a largo plazo mediante CAR puede verse potencialmente afectado por los mismos tres sesgos identificados por Barber y Lyon (1997), Lyon *et al*. (1999) reconocen que los elaborados métodos desarrollados para los rendimientos anormales compuestos aplicados a los CAR no producen inferencias más correctas que el estadístico *t* convencional. Ello es debido a que los CAR presentan una menor asimetría que la composición de rendimientos mensuales para la obtención de rendimientos a largo plazo, siempre y cuando las carteras de referencia se hayan construido evitando los sesgos inducidos ya comentados. De esta forma, Lyon *et al*. (1999) calculan el CAR de la empresa *i* de la muestra en el horizonte de τ meses como se recoge en la expresión [1].

$$CAR_{i\tau} = \sum_{t=s}^{s+\tau} \left[R_{it} - \frac{1}{n_t^s} \sum_{j=1}^{n_t^s} R_{jt} \right], \qquad [1]$$

donde R_{jt} es el rendimiento mensual para las j=1, ..., n_t^s empresas que componen la cartera de control de la empresa *i* de la muestra, y que se negocian tanto en *s* como en *t*. La hipótesis a contrastar sería, por tanto:

=H_0: $\overline{CAR}_\tau = 0$, *versus* H_1: $\overline{CAR}_\tau \neq 0$.

Alternativamente, si las carteras de control han sido purgadas de empresas afectadas por el suceso y consideramos como despreciable el sesgo debido al reajuste de las carteras, entonces el rendimiento anormal acumulado en el horizonte τ correspondiente a la muestra ($CAR\tau$) puede calcularse acumulando el rendimiento anormal medio en sección cruzada en cada mes *t* tras el suceso ($\overline{AR}_t$), tal y como se muestra en [2].

$$CAR_\tau = \sum_{t=1}^{\tau} \overline{AR}_t, \qquad [2]$$

donde el rendimiento anormal medio en sección cruzada ($\overline{AR}_t$) se calcula como se muestra en la expresión [3].

$$\overline{AR}_t = \sum_{i=1}^{N} w_i \cdot AR_{it} \ . \qquad [3]$$

En la expresión [3], ARit es el rendimiento anormal de la empresa muestral i en el mes t posterior al suceso, calculado como la diferencia entre el rendimiento de la empresa muestral y el rendimiento esperado correspondiente a una determinada referencia, y wi es el peso asignado a la empresa i. Si la ponderación se establece en función del valor de mercado, es aplicable aquí también la corrección propuesta por Mitchell y Stafford (2000) para el método de los rendimientos compuestos. La hipótesis de interés es determinar si el rendimiento anormal acumulado hasta el periodo analizado es significativamente distinto de cero:

$$H_0: CAR_\tau = 0, \qquad versus \qquad H_1: CAR_\tau \neq 0.$$

Aunque los rendimientos acumulados presentan una menor asimetría, se ven afectados, al igual que los BHAR, por el problema de la dependencia en sección cruzada. Espenlaub *et al*. (2000) proponen el empleo del estadístico recogido en [4] que es a su vez una variante del procedimiento que Brown y Warner (1980) denominan como *Crude Dependence Adjustment test*, con el cual es posible corregir el problema de correlación en sección cruzada.

$$t = \frac{CAR_\tau}{\sqrt{\left(\tau \cdot \left(\sum_{t=1}^{\tau}\left(\overline{AR}_t - \frac{1}{\tau}\sum_{t=1}^{\tau}\overline{AR}_t\right)^2\right) \Big/ (\tau - 1)\right)}} . \qquad [4]$$

<u>Muestra</u>

La base de datos que vamos a utilizar esta depurada en función de las características que se requieren para la realización de un estudio a largo plazo. Sin embargo, se mantiene el anuncio aunque en los días alrededor del suceso tenga lugar otro evento que pudiera afectar a la cotización de la acción. Además, el inicio del horizonte de estudio será a partir del mes siguiente a la fecha de realización del suceso. La muestra resultante de este proceso de depuración quedaría constituida por 154 anuncios de empresas adquirientes. A partir de este proceso y con los anuncios seleccionados, se aplicaría el siguiente filtro para la estimación de los rendimientos anormales a largo plazo. Así, siguiendo a Lyon *et al*. (1999) se eliminan los anuncios de una misma empresa que se solapan en un intervalo de 36 meses. Por lo que, la muestra resultante por la aplicación de este nuevo filtro queda constituida por 55 anuncios de empresas adquirientes. La muestra presenta el número de anuncios clasificados en función de si la empresa adquirida cotiza o no cotiza en un proceso de adquisición empresarial, según la forma de pago utilizada (acciones, efectivo y combinada), la existencia de negocios relacionados y no relacionados y por lo tanto si pertenecen o no al mismo sector de la actividad empresarial según la clasificación del (CNAE), participación previa de la empresa adquirida antes de la adquisición (inferior al 50%) y después de la adquisición (si supera el 50%), adquisiciones nacionales y transfronterizas, riesgo país (industrializados y emergentes), endeudamiento (pasivo total / activo total), y tamaño de la empresa adquirida sobre la empresa adquiriente (activo total de la empresa adquirida / activo total de la empresa adquiriente en el año anterior de la adquisición).

RESULTADOS

En este apartado presentamos los resultados correspondientes a los contrastes de las hipótesis planteadas en el análisis del comportamiento a largo plazo de las empresas que han llevado a cabo una adquisición empresarial. Para este fin, presentamos los resultados de acuerdo con el contraste de la hipótesis de trabajo planteadas según la metodología de los rendimientos anormales acumulados (CAR).

Contraste Hipótesis 1: Tras la Adquisición La Empresa Adquiriente Experimenta Rendimientos Anormales Negativos a Largo Plazo

La evidencia obtenida mediante el método de los rendimientos anormales acumulados, es consistente. Así, encontramos inicialmente después del suceso un buen comportamiento de los rendimientos anormales medios que al ampliar el horizonte de estudio muestran en el control ECTBTM un peor comportamiento a partir del mes 24. Por lo que del análisis de los rendimientos medios obtenidos, se desprende, que posiblemente la corrección en los precios si bien se inicia en los tres controles en los meses iniciales y se manifiesta de forma esporádica, se intensifica en los últimos meses del horizonte temporal. Estos resultados presentan las máximas rentabilidades acumuladas en el control IGBM (23.19% en el mes 24) al 99%, en el control ECT (19.80% en el mes 24) al 95% y en el control ECTBTM (17.06% en el mes 12) y no significativo.

Tabla 1: Rendimiento Anormal Acumulado (CAR) En 12, 24 y 36 Meses Posteriores al Anuncio de Adquisición Empresarial Para la Muestra Completa

	CAR		
MES	IGBM	ECT	ECTBTM
12	14.35**	8.56	17.06
24	23.19***	19.80**	11.81
36	16.87*	13.22	-11.11

*Las referencias empleadas en la Tabla 1son el índice IGBM, el índice general de la bolsa de Madrid, el ECT, una empresa de control en función del tamaño y ECTBTM una empresa de control en función del tamaño y del cociente VC/VM. En la primera columna aparecen el número de meses transcurridos desde el suceso. Las siguientes tres columnas recogen rendimiento anormal acumulado hasta el mes correspondiente. Para la determinación de la significatividad estadística del rendimiento anormal medio se ha empleado el estadístico t convencional, mientras que en el caso del rendimiento anormal acumulado se ha utilizado la variante que Espenlaub et al. (2000) proponen del Crude Dependence Adjustment test de Brown y Warner (1980) –expresión [4]–, con el que controlamos por correlación en sección cruzada. Todos los rendimientos están expresados en porcentaje. ***, **, * Significativo para un nivel de confianza del 99%, 95% y 90%*

Contraste de la Hipótesis 2: la Magnitud del Rendimiento Anormal No Depende del Tamaño Relativo Entre la Empresa Compradora y la Adquirida

Para realizar el contraste de la hipótesis 2 analizamos si el tamaño relativo entre la empresa compradora y la adquirida tiene relación o influye sobre el rendimiento anormal acumulado de la empresa adquiriente. Para ello, se ha estimado en sección cruzada en el modelo de la expresión [5]:

$$CAR_i = \alpha + ß\,TR_i + \varepsilon_i \qquad [5]$$

donde CAR_i es el rendimiento anormal acumulado del caso i en los intervalos en los periodos 12, 24 y 36 meses y la variable independiente TR es el tamaño relativo de la empresa adquiriente calculado como el cociente entre el activo de la empresa adquirida y el activo de la empresa adquiriente en el cierre del ejercicio anterior al anuncio. Los resultados presentados en la Tabla 2, 3 y 4 para los controles IGBM, ECT y ECTBTM muestran respectivamente los coeficientes estimados en sección cruzada de la expresión [6.3]. La significación estadística se ha corregido mediante la metodología propuesta por Newey-West (1987).En las Tablas 2, 3 y 4 se observa que, respecto al CAR, se obtienen rendimientos anormales acumulados negativos en todas las ventanas analizadas (12, 24 y 36 meses) y obteniéndose rendimientos negativos y estadisticamente significativos únicamente en el periodo de 12 meses en los controles del índice IGBM y

ECTBTM al 95% y 90% respectivamente. Por lo tanto, los resultados en el contrate de la hipótesis 2 muestran que el tamaño relativo es inversamente proporcional a los CARs. Una disminución del tamaño relativo tendrá una relación positiva en la obtención de rendimientos anormales acumulados y, por el contrario, un aumento del tamaño relativo tendrá un efecto negativo.

Tabla 2: Efecto del Rendimiento Anormal Acumulado (Car) Para el Control Igbm en Una Ventana de Doce, Veinticuatro y Treinta y Seis Meses Posteriores al Anuncio de Adquisición Según el Tamaño Relativo Entre la Empresa Adquirida y Adquiriente

	12 MESES	**24 MESES**	**36 MESES**
Constante	**0.11779****	0.14509	0.07863
	(0.0492)	(0.1280)	(0.4853)
Tamaño Relativo	**-0.21054****	-0.19459	-0.08517
	(0.0449)	(0.2404)	(0.6653)
R^2-ajustado	0.090045	0.015228	0.023328

*En la Tabla 2 se presentan los coeficientes obtenidos al estimar el modelo de regresión recogido en la expresión [6.3] $CAR_i = \alpha + \beta\, TAMAÑO_i + \varepsilon_i$, siendo CAR la rentabilidad anormal acumulada para el periodo (12,24,36 meses) y TAMAÑO es el tamaño relativo de la empresa adquiriente en el periodo que abarca la muestra (38 anuncios) desde septiembre del 1991 a diciembre del 2006. La significación estadística se ha corregido por heterocedasticidad mediante la metodología propuesta por Newey-West. Entre paréntesis se muestra el p-value y en negrita los resultados estadísticamente significativos. **,* Significativo para un nivel de confianza del 95% y 90%*

Tabla 3: Efecto del Rendimiento Anormal Acumulado (CAR) Para el Control ECT (Tamaño) en una Ventana de Doce, Veinticuatro y Treinta y Seis Meses Posteriores al Anuncio de Adquisición Según el Tamaño Relativo Entre la Empresa Adquirida y Adquiriente

	12 MESES	**24 MESES**	**36 MESES**
Constante	0.03055	0.02309	0.01265
	(0.6894)	(0.8354)	(0.9215)
Tamaño Relativo	-0.20619	-0.07678	-0.06220
	(0.1291)	(0.6933)	(0.7821)
R^2-ajustado	0.040567	0.023800	0.027309

*En la Tabla 3 se presentan los coeficientes obtenidos al estimar el modelo de regresión recogido en la expresión [6.3] $CAR_i = \alpha + \beta\, TAMAÑO_i + \varepsilon_i$, siendo CAR la rentabilidad anormal acumulada para el periodo (12,24,36 meses) y TAMAÑO es el tamaño relativo de la empresa adquiriente en el periodo que abarca la muestra (38 anuncios) desde septiembre del 1991 a diciembre del 2006. La significación estadística se ha corregido por heterocedasticidad mediante la metodología propuesta por Newey-West. Entre paréntesis se muestra el p-value y en negrita los resultados estadísticamente significativos. **,* Significativo para un nivel de confianza del 95% y 90%*

Tabla 4: Efecto del Rendimiento Anormal Acumulado (CAR) Para el Control ECTBM (TAMAÑO y VC/VM) en una Ventana de Doce, Veinticuatro y Treinta y Seis Meses Posteriores al Anuncio de Adquisición Según el Tamaño Relativo Entre la Empresa Adquirida y Adquiriente

	12 MESES	**24 MESES**	**36 MESES**
Constante	0.01510**	0.01566	-0.13926
	(0.0430)	(0.8733)	(0.56)
Tamaño Relativo	-0.25112*	-0.07364	-0.14071
	(0.0539)	(0.6688)	(0.6227)
R2-ajustado	0.080932	0.022715	0.022125

*En la Tabla 4 se presentan los coeficientes obtenidos al estimar el modelo de regresión recogido en la expresión [6.3] $CAR_i = \alpha + \beta\, TAMAÑO_i + \varepsilon_i$, siendo CAR la rentabilidad anormal acumulada para el periodo (12,24,36 meses) y TAMAÑO es el tamaño relativo de la empresa adquiriente en el periodo que abarca la muestra (38 anuncios) desde septiembre del 1991 a diciembre del 2006. La significación estadística se ha corregido por heterocedasticidad mediante la metodología propuesta por Newey-West. Entre paréntesis se muestra el p-value y en negrita los resultados estadísticamente significativos. **,* Significativo para un nivel de confianza del 95% y 90%*

Hipótesis 3: El Rendimiento Anormal Generado en el Largo Plazo es Mayor Cuando se Utiliza La Forma de Pago en Efectivo

El análisis se realiza mediante el método de los rendimientos anormales acumulados, presentados en la Tabla 5 los resultados obtenidos respecto al rendimiento anormal medio en sección cruzada muestran para la forma de pago en efectivo la obtención de rendimientos anormales positivos y significativos para los tres controles y, posteriormente en algún mes adicional hacia la mitad y el final del horizonte temporal analizado. Respecto a la forma de pago en acciones y mixto prevalecen los rendimientos anormales negativos y no significativos en los tres controles. Por lo que, la forma de pago en efectivo es la que genera mayor creación de valor. Esto representa, como hemos señalado con anterioridad, que se transmite una correcta señal al mercado de que las acciones de la empresa adquiriente no están sobrevaloradas.

Tabla 5: Rendimiento Anormal Acumulado (CAR) en los 12, 24 y 36 Meses Posteriores al Anuncio en Función de la Forma de Pago (Efectivo, Acciones Y Mixto)

Efectivo				Accciones			Mixto		
		CAR			CAR			CAR	
MES	IGBM	ECT	ECTBTM	IGBM	ECT	ECTBTM	IGBM	ECT	ECTBTM
12	8.57***	7,00***	9,7***	15,80*	3,11	8,85	-14,16**	-4,04**	-12,86***
24	1.,73***	16,79***	12,8***	7,00	-5,34	-33,46***	-37,78***	- 62,91**	-18,18
36	15.93***	13,07***	0,7	-6,24	-18,07***	-61,81***	-44,85***	-7,72	-39,06***

*La Tabla 5 presenta los anuncios de adquisición empresarial realizados en el SIBE desde septiembre de 1991 a diciembre de 2006, habiendo sido excluidos aquellos en los que una misma empresa hubiera realizado otro anuncio en los 36 meses posteriores. La muestra consta de 55 anuncios de los que en efectivo (42), en acciones (7) y mixtos 4). Todos los rendimientos están expresados en porcentaje. Para la definición de las variables y la descripción de la estimación, véase la Tabla 1.*** ,** ,* Significativo para un nivel de confianza del 99%, 95% y 90%*

Hipótesis 4: las Adquisiciones Transfronterizas Generan Rendimientos a Largo Plazo Positivos en Actividades no Relacionadas

A la vista de los resultados obtenidos en la Tabla 6 podemos afirmar que se observa un mejor comportamiento a largo plazo de forma más inmediata y prolongada hasta el final de la ventana de estudio en las adquisiciones nacionales. Respecto de las adquisiciones transfronterizas se aprecia un mejor comportamiento de forma más intensa a partir de la mitad del horizonte de estudio. De esta forma, los inversores verán una rentabilidad al coste de capital de su inversión de forma más inmediata en las adquisiciones nacionales.

Cuando se analiza, en la Tabla 7, las adquisiciones de países industrializados y emergentes, se observa, que los rendimientos anormales acumulados obtenidos son positivos y significativos prácticamente en los horizontes temporales analizados en las tres referencias analizadas. La evidencia obtenida mediante los CAR manifiesta que los inversores experimentan en los resultados obtenidos un mejor comportamiento a largo plazo de forma posterior en adquisiciones transfronterizas que en adquisiciones nacionales, que puede ser debido a los costes que se tienen que asumir en una adquisición internacional. Respecto al mejor comportamiento de las adquisiciones en países emergentes, la evidencia indica que es superior por sus elevadas expectativas de crecimiento futuro.

Tabla: 6: Rendimiento Anormal Acumulado (CAR) en los 12, 24 y 36 Meses Posteriores al Anuncio en Función del Tipo de Adquisición (Nacional o Internacional)

	Nacional			Internacional		
		CAR			CAR	
MES	IGBM	ECT	ECTBTM	IGBM	ECT	ECTBTM
12	19.50***	-3.21	17.73***	-0.16	3.28*	1.61
24	15.59***	-4.01*	4.16*	8.52***	3.99*	3.72
36	6.39	-16.67***	-10.02*	7.37***	13.49***	-11.81***

*La Tabla 6 presenta la muestra que está formada por todos los anuncios de adquisición empresarial realizados en el SIBE desde septiembre de 1991 a diciembre de 2006, habiendo sido excluidos aquellos en los que una misma empresa hubiera realizado otro anuncio en los 36 meses posteriores. La muestra consta de 55 anuncios de los que son adquisiciones nacionales (22) y transfronterizas (33) entre la empresa adquirida y adquiriente. Todos los rendimientos están expresados en porcentaje. Para la definición de las variables y la descripción de la estimación, véase la Tabla 1. ***, **, * Significativo para un nivel de confianza del 99%, 95% y 90%*

Tabla 7: Rendimiento Anormal Acumulado (CAR) en los Treinta y Seis Meses Posteriores al Anuncio En Función del Riesgo País (Industrializado y Emergente)

	Industrializados			**Emergentes**		
		CAR			CAR	
MES	IGBM	ECT	ECTBTM	IGBM	ECT	ECTBTM
12	6.78***	1.64	4.83***	13.17***	10.18***	27.03***
24	7.82***	0.37	1.15***	32.09***	11.19***	20.03***
36	3.79**	0.52	-10.09***	25.70***	-2.49	-16.97**

*La Tabla 7 presenta los anuncios de adquisición empresarial realizados en el SIBE desde septiembre de 1991 a diciembre de 2006, habiendo sido excluidos aquellos en los que una misma empresa hubiera realizado otro anuncio en los 36 meses posteriores. La muestra consta de 55 anuncios de los que son adquisiciones en países industrializados (47) y emergentes (8) entre la empresa adquirida y adquiriente. Todos los rendimientos están expresados en porcentaje. Para la definición de las variables y la descripción de la estimación, véase la Tabla 1.*** ,** ,* *Significativo para un nivel de confianza del 99%, 95% y 90%*

Hipótesis 5: la Adquisición de Empresas Que Cotizan en un Mercado Bursátil Tiene un Mejor Comportamiento a Largo Plazo Que la Adquisición de Empresas Que no Cotizan

Los resultados obtenidos presentan que el rendimiento anormal acumulado obtenido en la Tabla 8 muestra que en el caso de adquisición de empresas cotizadas en la referencia IGBM se obtienen en todo el horizonte de estudio rendimientos anormales positivos y significativos y siendo el mes 36 (22,92%) al 99% el momento en que se obtienen el rendimiento anormal acumulado mayor. Respecto a los controles ECT y ECTBTM se generan en los primeros meses CAR positivos y significativos y a partir del mes 24 y 36 se convierten en rendimientos anormales acumulados negativos y significativos. En el caso de la referencia ECT vuelven a generar rendimientos positivos y significativos a partir del mes 36. En la referencia ECTBTM se alternan rendimientos positivos y negativos y en muy pocos casos significativos. A diferencia de los resultados obtenidos para las empresas cotizadas, los rendimientos anormales acumulados en la adquisición de empresas no cotizadas en las referencias IGBM y ECT muestran a partir del mes 12 y hasta prácticamente el último mes la obtención de rendimientos anormales acumulados positivos y significativos al 99%. Respecto al control ECTBTM en los primeros meses se obtienen rentabilidades positivas y significativas prácticamente en toda la ventana hasta el mes 36 que son negativos y significativos. Por lo que, en las empresas no cotizadas los rendimientos acumulados obtenidos son mayores respecto a los de las empresas cotizadas, si bien en estas últimas se producen con antelación. Mientras en las empresas cotizadas la referencia IGBM es la que muestra un mejor comportamiento en las empresas no cotizadas la referencia ECT es la que muestra un mejor comportamiento).

Tabla 8: Rendimiento Anormal Acumulado (CAR) en los Treinta y Seis Meses Posteriores al Anuncio en Función de la Cotización o no de la Empresa Adquirida

Cotiza				Nocotiza		
		CAR			CAR	
MES	IGBM	ECT	ECTBTM	IGBM	ECT	ECTBTM
12	8.68***	3.33	1.42	8.28***	8.17***	13.25***
24	20.01***	-7.07**	1.26	8.71***	14.26***	9.17***
36	22.92***	10.30***	-7.20***	2.03	5.62***	-7.58**

*La Tabla 8 presenta la muestra está formada por todos los anuncios de adquisición empresarial realizados en el SIBE desde septiembre de 1991 a diciembre de 2006, habiendo sido excluidos aquellos en los que una misma empresa hubiera realizado otro anuncio en los 36 meses posteriores. La muestra consta de 55 anuncios de los que para empresas adquiridas que cotizan son (16) y en el caso de empresas adquiridas que no cotizan (37). Todos los rendimientos están expresados en porcentaje. Para la definición de las variables y la descripción de la estimación, véase la Tabla 1. ***, **, * Significativo para un nivel de confianza del 99%, 95% y 90%*

Hipótesis 6: la Adquisición de Empresas del Mismo Sector de Actividad Presenta un Mejor Comportamiento a Largo Plazo Que la Adquisición de Empresas No Relacionadas

La Tabla 9 señala el rendimiento anormal su acumulado (CAR_t) para cada uno de los 36 meses tras la adquisición de empresas adquiridas y diferenciamos entre relación o no relación entre los negocios de la empresa adquirida y adquiriente. En el caso de adquisición de empresas relacionadas en la referencia IGBM se obtiene en todo el horizonte de estudio rendimientos anormales positivos y significativos y se obtiene en el mes 12 (13.44%) al 99% el rendimiento anormal acumulado mayor. Así, en la referencia ECT destaca en el mes 12 (11.82%) al 99%. En la referencia ECTBTM, se obtienen rendimientos positivos y significativos destacando el mes 12 (18.47%) al 99%. No obteniéndose en esta referencia rendimientos significativos en el 36. A diferencia de los resultados obtenidos para las empresas relacionadas, en las referencia IGBM muestra la obtención de CAR positivos y significativos en casi todos los meses de la ventana, y la referencia ECT muestra a partir del mes 24 y hasta el último mes la obtención de rendimientos acumulados positivos y significativos. Respecto al control ECTBTM en los primeros meses se obtienen rentabilidades positivas y significativas y a partir del mes 28 los rendimientos acumulados obtenidos son negativos y significativos.

Tabla 9: Rendimiento Anormal Acumulado (CAR) en los 36 Meses Posteriores al Anuncio en Función del Grado de Relación o No Entre la Empresa Adquirida y Adquiriente

	Relacion			**No Relacion**		
		CAR			CAR	
MES	IGBM	ECT	ECTBTM	IGBM	ECT	ECTBTM
12	13.44***	11.82***	18.47***	5.14***	1.78	3.39*
24	9.86***	-12.03***	10.34***	12.01***	12.87***	1.01
36	3.78**	-17.15***	-2.42	8.41***	12.10***	-14.97***

*En la Tabla 9 la muestra está formada por todos los anuncios de adquisición empresarial realizados en el SIBE desde septiembre de 1991 a diciembre de 2006, habiendo sido excluidos aquellos en los que una misma empresa hubiera realizado otro anuncio en los 36 meses posteriores. La muestra consta de 55 anuncios de los que hay relación (17) y no existe relación (38) entre la empresa adquirida y adquiriente. Todos los rendimientos están de la esta forma expresados en porcentaje. Para la definición de las variables y la descripción de la estimación, seguimos en este trabajo las indicaciones establecidas en la Tabla 1 de este apartado. **, **, * Significativo para un nivel de confianza del 99%, 95% y 90%*

Hipótesis 7: el Grado de Endeudamiento de la Empresa Adquiriente Afecta Negativamente al Comportamiento a Largo Plazo

Por lo que concierne al grado de endeudamiento, para realizar el análisis entre la empresa compradora y la adquirida se evidencia si tiene relación o influye sobre el rendimiento anormal de la empresa adquiriente mediante la estimación en sección cruzada del modelo de la expresión [6]:

$$CAR_i = \alpha + ß\,\mathrm{END}_i + \varepsilon_i \qquad [6]$$

donde CAR $_i$ es el rendimiento anormal del caso $_i$ en las ventanas en los periodos 12, 24 y 36 meses y la variable independiente END es el grado de endeudamiento de la empresa adquiriente calculado como el cociente entre el pasivo total y activo total de la empresa adquiriente en el cierre del ejercicio anterior al anuncio. Los resultados presentados en las Tablas 10, 11 y 12 para los distintos controles muestran los coeficientes estimados en sección cruzada de la expresión [6]. La significación estadística se ha corregido mediante la metodología propuesta por Newey-West (1987). En casi todas las Tablas se obtienen rentabilidades negativas y ausentes de significación en las tres ventanas 12, 24 y 36 meses para los tres controles IGBM, ECT y ECTBTM. Por lo tanto, los resultados obtenidos en el análisis de los rendimientos acumulados a largo plazo no muestran que el endeudamiento afecte negativamente al comportamiento a largo plazo. Los resultados de las Tablas 11 y 12 no se presentan por ser similares a la Tabla 10.

Tabla 10: Efecto del Rendimiento Anormal Acumulado (CAR) Para el Control IGBM en una Ventana de Doce, Veinticuatro y Treinta y Seis Meses Posteriores al Anuncio de Adquisición Según el Grado de Endeudamiento de la Empresa Adquiriente

	12 MESES	**24 MESES**	**36 MESES**
Constante	0.08822	0.19471	0.24469
	(0.8949)	(0.1699)	(0.1199)
Endeudamiento	-0.02458	-0.17897	-0.38542
	(0.8949)	(0.4941)	(0.1858)
R2-ajustado	0.018489	0.008031	0.014040

En la Tabla 10 se presentan los coeficientes obtenidos al estimar el modelo de regresión recogido en la expresión [6.4] CARi= α + ß END i + εi , siendo AR la rentabilidad anormal compuesta para el periodo (12,24,36 meses) y END es el grado de endeudamiento de la empresa adquiriente (pasivo total/activo total en el año anterior al anuncio) con una muestra (47 anuncios) desde septiembre del 1991 a diciembre del 2006. La significación estadística se ha corregido por heterocedasticidad mediante la metodología propuesta por Newey-West. Entre paréntesis se muestra el p-value y en negrita los resultados estadísticamente significativos.

CONCLUSIONES

El análisis hace referencia a la obtención de rendimientos anormales en el comportamiento a largo plazo, encontrando, rendimientos anormales positivos y significativos en sus contraste. Así, la metodología utilizada muestra la obtención de rendimientos a largo plazo positivo y significativo siendo este comportamiento fuerte en el método de los rendimientos acumulados. Los resultados obtenidos son similares a los estudios desarrollados en el mercado de Estados Unidos [Franks *et al*. (1991) y Rau y Vermaelen (1998]

Limitaciones

De acuerdo con la metodología empleada, y a pesar del mejor y más amplio conocimiento que de los CAR se tiene, el sentimiento generalizado en la literatura, en palabras de Ikenberry *et al*. (1995, p. 188), es que "los resultados obtenidos empleando los CAR deberían ser tomados como meramente descriptivos, ya que no representan una estrategia de inversión realista", en contraposición con los rendimientos anormales compuestos. Esta postura también es defendida por Barber y Lyon (1997) y Lyon *et al*. (1999). En concreto, y como ya hemos mencionado, el apoyo de Barber y Lyon (1997) al empleo de los rendimientos anormales compuestos en la detección de rendimientos anormales a largo plazo, frente al uso de los CAR, se deriva del análisis que realizan de la relación entre los rendimientos anormales compuestos y los CAR, en el que obtienen que los CAR son un estimador sesgado de los rendimientos anormales compuestos. Aunque los métodos basados en fecha de calendario o las últimas innovaciones en los rendimientos anormales compuestos (BHAR) parecen mejores aproximaciones en la estimación y contraste de los rendimientos a largo plazo, no es posible en este momento determinar cuál es la mejor metodología para afrontar este tipo de investigación. Además, no debe olvidarse la relevancia del problema de la correcta especificación de las fuentes de riesgo sistemático (problema éste, por otra parte, inherente a los estudios de sucesos), el cual

impide afirmar categóricamente la existencia de sobrevaloraciones o infravaloraciones cuando se analizan posibles anomalías o ineficiencias en los mercados financieros.

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EL MERCADO DE VALORES Y SU INFLUENCIA EN LA ECONOMÍA. ESTUDIO DEL CASO COLOMBIANO 2001-2013

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RESUMEN

El propósito de esta ponencia es presentar los resultados de la investigación cuyo tema principal es medir la influencia del comportamiento del mercado de valores en el desempeño económico en Colombia partiendo de 5 variables definidas y sustentadas teóricamente, mediante la aplicación de un modelo VAR, este trabajo contribuye con el desarrollo aplicado de la teoría económica financiera. En los resultados obtenidos se identifica que existe una relación positiva entre el comportamiento del mercado y el desempeño económico. Adicionalmente, se identifica que las 10 empresas de alta bursatilidad en el país afectan el PIB; este comportamiento se evidencia debido a que el mercado de valores en Colombia es muy concentrado.

PALABRAS CLAVE: Economía Financiera, Mercado de Valores, Crecimiento Económico, Modelo VAR

THE STOCK MARKET AND ITS IMPACT ON THE ECONOMY COLOMBIAN CASE STUDY 2001-2013

ABSTRACT

The purpose of this paper is to present the results of research whose main theme is to measure the influence of the behavior of the stock market in economic behavior for Colombia starting with 5 variables defined and supported theoretically by applying a VAR model, this work contributes to the development of applied financial economics. In the results identified that there is a positive relationship between market behavior and economic behavior. Additionally, identifies the 10 high trading volume companies in the country that affect GDP; this behavior is evident because the market is highly concentrated in Colombia.

JEL: C01, C22, C51, G14,

KEY WORDS: Financial Economics, Stock Market, Economic Growth, VAR Model

INTRODUCCIÓN

En la literatura económica existe una corriente de estudio que plantea una relación positiva entre el desempeño del mercado bursátil y el desarrollo económico, sin embargo, los distintos estudios que se han realizado han utilizados diferentes técnicas, metodologías, lo cual ha dado resultados contradictorios en los diferentes países que se ha hecho los estudios. Esta investigación no es ajena a tener estos problemas y más si consideramos que en Colombia el mercado de valores es un mercado joven, limitado, con una normatividad particular y con unos organismos de controles diferentes, lo que ocasiona diferencias sobre los puntos de vista teóricos frente a la explicación de la realidad. Teniendo en cuenta las particularidades que presenta el mercado de valores en este país, la investigación pretende comprobar la influencia que tiene en el mercado bursátil en el crecimiento de la economía colombiana; para esto se realiza una revisión de la

literatura económica creando un marco teórico sobre la investigación de los mercados de valores en el crecimiento económico, para posteriormente revisar los métodos utilizados por estos autores, luego se hace una breve reseña de la importancia y de la historia de la bolsa de valores de Colombia. Por último, se desarrolla un modelo econométrico que permite medir la relación de estudio, a través de la definición de unas variables relacionadas con la Bolsa de Valores de Colombia y el crecimiento económico desde el año 2001 hasta el 2013, y finalizar con una serie de conclusiones sobre la investigación.

REVISIÓN LITERARIA

El trabajo revisado parte del postulado de Levine (2005, 1993) quien afirma que no existe un consenso entre autores en la relación entre el desempeño del mercado de capitales y el crecimiento económico. Autores como Lucas (1988), Meier and Seers (1984) y Robinson (1952) están en desacuerdo de esta relación quienes afirman que el desarrollo del mercado de capitales se ve afectado por el crecimiento económico más no lo contrario. Por otra parte en diferentes trabajos (Arestis, Demetriades y Luintel, 2001; Bekaert, Harvey y Lundblad, 2001; Benhabib y Spiege, 2000; Merton, 1998; Greenwood y Smith, 1997; Demirgüç & Levine, 1996; Shaw, 1975; McKinnon, 1973; Goldsmith, 1970; Hicks, 1969; Gurley y Shaw, 1955; Shumpeter, 1911 y Bagehot, 1873), se puede observar que el punto central en común, es sobre la afirmación de la existencia de una relación positiva entre el mercado de capitales y el crecimiento económico, siendo estos autores la base teórica en el desarrollo del trabajo realizado.

Para revisar el caso en Colombia es importante tener en cuenta los estudios realizados en América Latina, como es el caso del Centro de estudios de las finanzas públicas (2010), quienes realizan un estudio del papel del mercado bursátil en el crecimiento económico de México, por el cual buscan medir el tamaño y la liquidez del mercado bursátil en este país y determinar la relación entre la actividad bursátil y la industria, por medio de la prueba de causalidad de Granger. Al igual que México, en Venezuela Brianto (2010) mediante la prueba de causalidad de Granger realiza una investigación similar para determinar el grado de relación del mercado de capitales y el crecimiento económico, en donde concluye que el mercado de capitales es una herramienta vital para la economía debido a que permite la asignación y distribución del capital financiero y allí se puede identificar el riesgo, el control y la información asociados con los procesos de transferencia del ahorro a la inversión. Por tal motivo se evidencia la influencia que tienen estos trabajos anteriores en el diseño del modelo realizado en este documento.

METODOLOGÍA

Para el desarrollo de la investigación se tomó los datos mensuales desde julio de 2001 hasta diciembre de 2013, el cual se obtuvieron 150 observaciones. Para la recolección de los datos fue necesario consolidar la información de diferentes fuentes de consultas, principalmente del Banco de la Republica y la Bolsa de Valores de Colombia (BVC); debido a que en Colombia no existen bases de datos completas y consolidadas, fue necesario realizar algunos cálculos para tener las series en los mismos periodos de tiempo, además impidió agregar más variables al modelo o tener una mayor cantidad en las observaciones. La primera parte del estudio se realizó la definición de las variables del modelo, a partir de la revisión literaria, en la Tabla 1 se relaciona las variables escogidas, el nombre que se utilizará en el modelo y cuál es el comportamiento que la variable va a explicar.

Descripción de las Variables del Modelo

La primera variable del modelo es el crecimiento del Producto Interno Bruto (PIB), que Dornbusch, Fischer, & Startz R (2009) definen como el valor de todo los bienes y servicios finales producidos en un país durante un determinado periodo. El crecimiento del PIB, replica el crecimiento económico del país, trabajos como Carlin & Mayer (2003), Arestis et al. (2001), Beck & Loayza (2000), Levine & Zervos (1998) han utilizado esta variable para el mismo propósito. La información fue obtenida del Banco del a Republica. La segunda

variable es el índice de capitalización de la bolsa de valores de Colombia, el índice bursátil es un indicador que mide la evolución del mercado en función al comportamiento de las cotizaciones de los títulos más representativos del mercado (Bolsa de valores de Colombia, 2015), trabajos como Fink, Haiss, & hristoforova (2003), Arestis et al. (2001) y Levine et al. (1998) han utilizado el índice de capitalización bursátil para medir el crecimiento de mercado.

Tabla 1: Relación de las Variables con el Crecimiento Económico y el Mercado de Valores

Nombre	Variable	Explica
Crecimiento del Producto Interno Bruto	PIB	Crecimiento Económico
Índice General de la Bolsa de Valores de Colombia	IGBC	Crecimiento del Mercado de Valores
Volumen de Negociación sobre IGBC.	VolIGBC	Crecimiento del Mercado de Valores
Rentabilidad de la Concentración de Mercado	CM	Crecimiento del Mercado de Valores
Índice de Precio al Consumidor	Inflación	Ambas

En esta tabla se relaciona las variables utilizadas, el nombre de la variable en el modelo y que cual es el comportamiento que la variable va a explicar. Fuente: Elaboración Propia.

Para el modelo se utilizó el índice general de la bolsa de valores de Colombia (IGBC), ya que el actual índice de mercado COLCAP (El índice COLCAP actualmente es el índice de referencia del comportamiento del mercado accionario colombiano. Está compuesto por las 20 acciones más liquidas del mercado medidas por su capitalización bursátil) fue creado en el 2008, y no cuenta con información anterior, mientras el IGBC existe información desde el año 2001 hasta el 2013. La información fue obtenida del Banco de la Republica y de la BVC. La tercera variable utilizada es el volumen de negociación, el cual es el valor de las transacciones que ha tenido las acciones en el mercado accionario. Siguiendo la metodología de Demirgüç et al. (1996), la variable se calculó como el volumen de negociación de la bolsa dividido el índice de capitalización bursátil. La información fue obtenida de la BVC.

La cuarta variable de estudio es la concentración de mercado, que representa un pequeño numero de empresas que constituye una gran proporción en la actividad economica (OECD, 1993). En el caso de estudio, se determinó como variable, la rentabilidad de las acciones más concentradas del mercado, ya que mercados pequeños o con numero bajo de acciones listadas en la bolsa, como la de colombiana, la rentabilidad de estas empresas puede tener un impacto en el crecimiento del mercado o en el sistema financiero. Para efectos del trabajo, se tomó las 10 acciones con alta bursátilidad al final de cada mes, publicados por la Superintendencia Financiera, y se calculó la rentabilidad del mes acumulado por acción, con datos obtenidos de la Bolsa de Valores de Colombia, luego, se realizó un promedio de las rentabilidades de las acciones. La quinta y última variable es la inflación, el cual mide el aumento de los precios de los bienes y servicios de un país, es medida por el índice de precios al consumidor (IPC), definida por el Banco de la Republica como:

"el índice de precios al consumidor (IPC) mide la evolución del costo promedio de una canasta de bienes y servicios representativa del consumo final de los hogares, expresado en relación con un período base. La variación porcentual del IPC entre dos periodos de tiempo representa la inflación observada en dicho lapso" (Banco de la República, s.f.). Existe evidencia que la inflación afecta tanto al crecimiento económico como al desarrollo de los mercados de capitales, de acuerdo con Khan, Senhadji y Smith (2001) citado por el Banco de la República (2002) existe una relación no lineal entre la inflación y desarrollo financiero; igualmente, el Banco de la República (2002) menciona que una baja inflación conduce al desarrollo de los mercados financieros y fortalece el crecimiento económico; mientras Partow (1995) menciona que hay dos maneras como la inflación afecta el crecimiento: la primera, reduce la tasa de inversión y la segunda reduce la productividad de la inversión. Como variable del modelo se tomó el IPC acumulado mes consultado en el portal del Banco de la Republica.

Descripción del Modelo

En la segunda parte del estudio se realizó un modelo multivariado con vectores autoregresivos (VAR), ya que es un modelo muy utilizado para medir la relación entre varias variables, cada variable es explicada por los retardos de sí misma y por los retardos de las demás variables. Un modelo VAR de orden p y con 5 variables se describe como:

$$Y_t = A_1 Y_{t-1} + A_2 Y_{t-2} + \cdots + A_p Y_{t-p} + BY_t + \varepsilon_t \quad (1)$$

Donde $Y_t = [PIB\ IGBC\ CM\ Inflacion\ VOLIGBC]^T$ es un vector 5×1 variables integradas de orden uno, $A_{1\ldots p}\ y\ B$ son las matrices 5×5 que contienen los parámetros a ser estimados, y ε_t es un vector 5×1 normal e independientes distribuido $\varepsilon \sim N(0, \sigma)$

RESULTADOS

Una vez realizado el modelo VAR con dos rezagos en sus variables (Se aplicó solamente dos rezagos debido al tamaño de la muestra ya que al colocar más rezagos disminuye el número de observaciones y puede hacer que el modelo pierda confiabilidad) se realizó unos test para verificar que los supuestos del modelo se cumplan y tengan una validez estadística. Se verificó que las variables sean estacionarias, que el modelo tenga distribución normal multivariada, estabilidad del modelo, ausencia de autocorrelación de los residuales y que los retardos sean significativos; así realizar el test de casualidad de Granger el cual permite identificar si una variable causa a otra, y pueda predecir a través de sus valores pasados. Para probar que las variables del modelo seleccionadas son estacionarias se realizó las pruebas de raíz unitaria de Dickey-Fuller, en la Tabla 2 se muestra los resultados de la prueba, el cual indica que todas las variables del modelo no tienen raíz unitaria, por lo tanto, son estacionarias en un orden de integración uno y dos.

Tabla 2: Pruebas de Raíz Unitaria Dickey-Fuller

Variable	Test Estadístico		Valor Crítico 1%	Valor Crítico 5%	Valor Crítico 10%
PIB	-13.662 (1)	-8.273(2)	-3.494	-2.887	-2.577
IGBC	-7.269 (1)	-7.797(2)	-3.494	-2.887	-2.577
VolIGBC	-8.064 (1)	-7.482(2)	-3.494	-2.887	-2.577
CM	-7.407 (1)	-7.096(2)	-3.494	-2.887	-2.577
Inflación	-5.617 (1)	-4.381(2)	-3.494	-2.887	-2.577

En esta tabla muestra los resultados de la prueba de raíz unitaria de Dickey-Fuller. cuando el test estadístico es menor al valor critico se dice que la variable no tiene raíz unitaria, por lo tanto, es estacionaria en orden de integración p con un nivel de significancia dado. El numero entre paréntesis es el orden de integración de las variables. Fuente: Elaboración propia

Luego se procedió a verificar la normalidad del modelo multivariado, el cual se realizó el test de Jarque-Bera, que dio como resultado que el PIB y el IGBC como variables individuales tienen problemas de normalidad, sin embargo, este resultado no implica invalidez del modelo, además que en su conjunto hay normalidad multivariada. En la Tabla 3 se muestra los resultados.

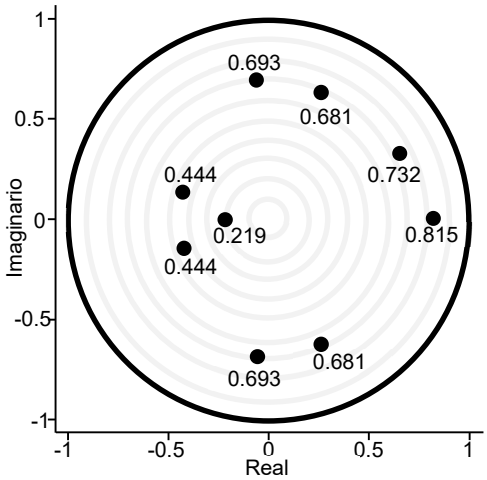
Tabla 3: Test de Jarque-Bera

Variable	Chi2	Df	P-Value
PIB	1.358	2	0.5072
IGBC	1.874	2	0.3917
VolIGBC	17.230	2	0.0000
CM	178.131	2	0.0000
Inflación	33.978	2	0.0000
Todas	232.570	10	0.0000

En esta tabla muestra los resultados del test de Jarque-Bera. cuando la probabilidad es menor a un nivel de significancia del 5% entonces la variable tiene normalidad (P-Value >0.05). Fuente: Elaboración propia.

Para chequear la condición de estabilidad y que el modelo VAR sea estacionario, se requiere que todos los eigenvalores de la matriz de los coeficientes sean menores a 1, es decir está dentro del circulo unitario, de acuerdo a la Figura 1 el modelo es estable y estacionario.

Figura 1: Raíces Inversas del VAR



En esta figura se muestra la representación gráfica de la prueba de estabilidad del modelo, cuando los eigenvalores son menores a 1, es decir están dentro del circulo unitario, indica que el modelo es estable y estacionario. Fuente: Elaboración propia.

Para evaluar la correlación de los residuos se realizó el test ML, de acuerdo la Tabla 4, se acepta la hipótesis nula, lo que indica que el modelo tiene ausencia de correlación hasta el retardo de orden 6.

Tabla 4: Test ML Para la Correlación de los Residuos

Retardo	Chi2	Df	P-Value
1	64.3740	16	0.00000
2	84.4167	16	0.00000
3	37.0936	16	0.00203
4	104.0478	16	0.00000
5	50.6778	16	0.00002
6	39.8971	16	0.00081

En esta tabla muestra los resultados del test ML, cuando la probabilidad es menor a un nivel de significancia del 5% entonces existe ausencia de correlación en el retardo dado, para el modelo hay ausencia de correlación hasta el retardo 6. Fuente: Elaboración propia.

Para evaluar la significancia de los retardos se aplicó el test de Wald, de acuerdo a la Tabla 5 se rechaza la hipótesis nula con un nivel de significancia del 5%, por lo tanto, los coeficientes de los retardos son conjuntamente significativos diferentes de cero.

De acuerdo con los resultados del test de casualidad de Granger (Tabla 6) y con un nivel de significancia del 5%, todas las variables rezagadas CM, IGBC, Inflacion, VolIGBC en su conjunto o individual causa al PIB en el sentido Granger. Igualmente, todas las variables rezagadas CM, IGBC, Inflacion, PIB, VolIGBC en su conjunto causa a CM en el sentido Granger. Sin embargo, solo la variable rezagada de Inflación causa a CM y viceversa, en este caso existe casualidad bidireccional, es decir que puede existir otra u otras variables que afectan su comportamiento, lo mismo pasa con la variable PIB y el VolIGBC. Al realizar las pruebas de descomposición de varianza e impulso/respuesta (Anexo 1) se encontró que las respuestas del PIB ante un cambio sobre las demás variables tienen un efecto positivo ante cambios de los errores de las

variables. Excepto VolIGBC que causa un efecto contrario, de acuerdo al test de casualidad de Granger la variable VOLIGBC tiene problemas de casualidad bidireccional, lo cual hace que se requiera de más estudios para verificar si realmente está variable incide negativamente o es causado por otra variable que no está en el modelo planteado. El resultado del modelo demuestra que el crecimiento de la economía es afectado por el crecimiento del mercado de valores de Colombia en las variables de índice de capitalización bursátil, concentración de mercado e inflación.

Tabla 5: Test de Wald

Variables	**F**		**Df**	**Observaciones**	**P-Value**	
	Retardo 1	Retardo 1			Retardo 1	Retardo 2
PIB	18.2345	39.6126	5	137	0.0000	0.0000
IGBC	18.1809	2.9717	5	137	0.0000	0.0140
VolIGBC	9.0299	2.9687	5	137	0.0000	0.0141
CM	5.85933	5.12763	5	137	0.0001	0.0002
Inflación	7.56083	2.75951	5	137	0.0000	0.0208
Todo	9.24033	12.3773	25	137	0.0000	0.0000

En esta tabla muestra los resultados del test de Wald para cada una de las variables y para el modelo general; se realizó para dos retardos el cual da como resultado que los coeficientes de los retardos son conjuntamente significativos diferentes de cero, con un nivel de significancia del 5% (P-Value<0.05). Fuente: Elaboración propia.

De acuerdo con los resultados anteriores, el modelo VAR está bien formulado y cumple los supuestos necesarios para que el modelo sea confiable, también indica que la aplicación del test de casualidad de Granger es válido para las variables seleccionadas.

Tabla 6: Resultados Test de Casualidad Granger

P-Value	**Excluidos**					
VARIABLE	**TODAS**	**CM**	**IGBC**	**Inflacion**	**PIB**	**VolIGBC**
CM	0		0	0.0008	0.6161*	0.4951*
IGBC	0.0219	0.7122*		0.1219*	0.6266*	0.0023
Inflacion	0.0275	0.0193	0.6655*		0.3353*	0.0683*
PIB	0	0	0.0021	0.0005		0.0185
VolIGBC	0	0.3444*	0.0009	0.7233*	0.0009	

En esta tabla se muestra los resultados del test de casualidad de Granger, los valores con asterisco señalan los resultados que son significativos estadísticamente, con un nivel de confianza del 5%, lo que indica que la variable horizontal explica en el sentido Granger a la variable vertical. Fuente: Elaboración propia.

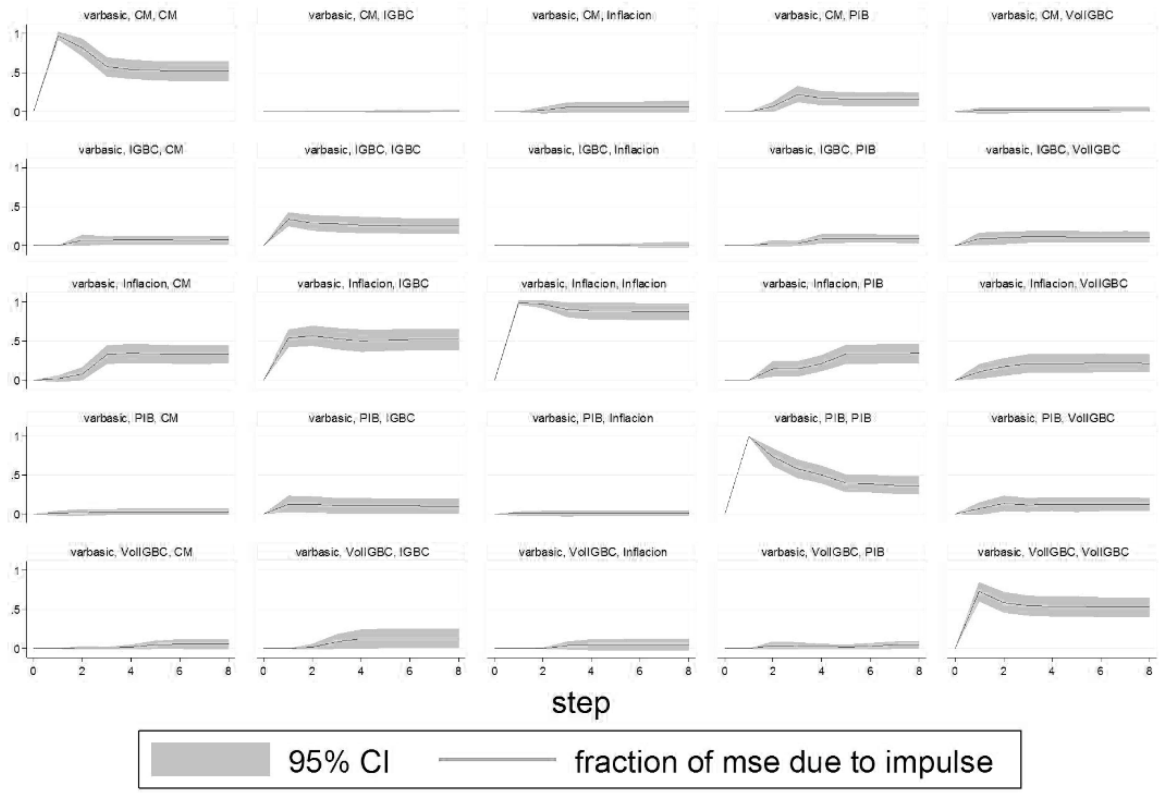
CONCLUSIONES

Teniendo en cuenta las afirmaciones de Merton (1998), Greenwood et al. (1997), Gueley et al. (1955), Schumpeter (1911), y quienes afirman que existe una relación positiva entre el mercado de capitales y el crecimiento económico, mediante el modelo planteado se ratifica que esta relación existe en Colombia, sin embargo, el debate se encuentra abierto debido a la particularidad de cada uno de los países y la posición de los autores. Con los resultados del modelo se logra demostrar que el crecimiento económico colombiano tiene relación con las variables que explican el comportamiento del mercado, la prueba Granger no es una prueba de casualidad como tal, ya que debe estar también sustentada teóricamente, pero si explica que las variables rezagadas en su conjunto o individual afecta el comportamiento de la variable, lo que demuestra su importancia para establecer este tipo de relaciones. En cuanto al modelo de estudio realizado, se identifica que las 10 empresas de alta bursatilidad en el país (variable Concentración de Mercado) son tan grandes y concentradas que afectan variables macroeconómicas como el PIB; este comportamiento puede ser explicado por lo pequeño que es el mercado de acciones en Colombia. Por último, este trabajo es un

insumo a otras investigaciones que quieran profundizar en temas sobre el comportamiento del mercado financiero o el sector bancario que afectan al crecimiento económico en países similares al colombiano.

ANEXOS

Anexo 1: Figura de Descomposición de la Varianza



Los resultados de la descomposición de la varianza muestran una respuesta del PIB ante un cambio sobre las demás variables tienen un efecto positivo ante cambios de los errores de las variables. Excepto VolIGBC que causa un efecto contrario, de acuerdo al test de casualidad de Granger la variable VOLIGBC tiene problemas de casualidad bidireccional el cual requiere de más estudios para determinar realmente la relación. Fuente: Elaboración propia salida de Stata®

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LA VINCULACIÓN ENTRE EL MUNDO EMPRESARIAL Y EL ACADÉMICO: COINCIDENCIAS Y DISONANCIAS

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RESUMEN

Las oportunidades perdidas, el tiempo malgastado y las ineficiencias operacionales son parte de trabajo cotidiano de las universidades, cuando se vinculan con proyectos con el mundo laboral. Lo que por general significan una severa desventaja competitiva para nuestras instituciones, porque contribuyen a costos excesivos, reducir los ingresos y, en definitiva, a obtener en el mejor de los casos mediocres resultados. El presente artículo pretende presentar una visión de las coincidencias y discrepancias que se encuentra en esta relación con el fin de proponer alternativas que reduzcan los roces en este vital vinculo.

PALABRAS CLAVE: Vinculación, Creación y Gestión de Conocimiento

THE LINK BETWEEN BUSINESS CORPORATIONS AND ACADEMIA: SIMILARITIES AND DISSONANCE

ABSTRACT

Lost opportunities, wasted time, and operational inefficiencies are part of everyday work at universities whenever working with projects in tandem with the industry, which generally causes a severe competitive disadvantage for our institutions, since they lead to excessive costs, lower income and ultimately, in the best case scenario, mediocre results. This article aims to present an analysis of the similarities and differences that are present in this relationship in order to propose alternatives to reduce friction in this vital link.

JEL: A2

KEYWORDS: Academic Collaboration, Creation and Management of Knowledge

INTRODUCCIÓN

En nuestras instituciones educativas, a menudo nos encontramos, que la realización de un proyecto que provenga ya sea de la iniciativa privada o del gobierno, resulte por lo general un experiencia poco agradable y generalmente con resultados mediocres. Es cuando notamos que las mejores prácticas no están siendo recogidas ni compartidas, lo que provoca frustración por la ausencia de mecanismos formales que permitan comunicar las mismas. Las dificultades descritas son sin duda, síntomas de una pobre gestión del conocimiento, las oportunidades perdidas, el tiempo malgastado y las ineficiencias operacionales significan una severa desventaja competitiva, porque contribuyen a costos excesivos, a reducir los ingresos y, en definitiva, a obtener malos resultados (Valhondo, 2010). Parece de vital importancia no sólo analizar la naturaleza de los datos, su transformación en información y conocimiento, así como el contexto en el que se desarrollan, sin olvidar que detrás de las categorías del conocimiento (tácito y el explícito), se encuentra su interacción y mecanismos que favorecen su divulgación y crecimiento, o bien que lo entorpecen. Para ello se hace indispensable identificar los procesos de la gestión del conocimiento en las organizaciones, sobre todo los convencionales, que tienen un carácter lineal, en los que existe un flujo de entrada de componentes o elementos, a partir de los cuales las actividades o tareas conforman los procesos, y dan lugar

a una salida de movimientos elaborados o semielaborados, listos para alimentar el proceso subsiguiente, y que generalmente forman parte de la rutina , tanto en las empresas como en las universidades.
Polanyi (2010) menciona que uno de los conceptos centrales en la trasmisión de conocimiento es la tradición, como un sistema de valores fuera del individuo, este se transfiere en un contexto social. Es entonces cuando el lenguaje y tradición se convierten en sistemas sociales que almacenan y transmiten el conocimiento en una institución y en la sociedad misma. Una tradición transfiere sus modelos de acción, reglas, valores y normas. Esto crea un orden social, porque las personas pueden prever las acciones de otros y sus expectativas implícitas, es así como generalmente, el conocimiento se transmite en las empresas y universidades. En estas últimas, se da sobre todo, mediante la relación maestro/alumno y en un contexto más grande a través de los cuerpos profesionales, que con el paso del tiempo, algunos de los valores se validan y transforman cognoscitivamente en las ideas de cómo son las cosas. Por lo tanto ya no hay necesidad de probarlos y se convierten en conocimiento tácito compartido por los miembros del grupo, no siendo así en las empresas. Muchos autores posteriores a Polanyi (2010) han usado su concepto de tradición, asimilándolo a cultura de una organización y explicando así la transmisión del conocimiento dentro de la misma, basándose en relaciones jerárquicas entre individuos.

Si las universidades por su naturaleza son creadoras y trasmisoras de conocimiento, debieran considerar ser organizaciones que aprenden, los postulados de estas, mencionados por Senge (1990) son aquellas que poseen un gran compromiso con el aprendizaje, el apoyo a la formación es un ingrediente importante , poseen una cultura de aprendizaje, desaprendizaje y reaprendizaje continuo, ya que reconocen que la velocidad del cambio en su sector , y saben que se harán obsoletas, a corto plazo, algunas habilidades y conocimientos; practican la democracia en el trabajo, esto es que fomentan un clima favorable al aprendizaje, los directivos permiten a las personas pensar por sí mismas, identificar problemas y realizar acciones para resolverlos, paradójicamente, proceso que se presenta más en las empresas, que en las universidades. Por otra parte, el mundo laboral, observa el entorno para anticiparse al mercado, la supervisión del mismo les ayuda a descubrir señales tempranas de cambios que están a punto de tener lugar y estar preparados para responder rápidamente.

Las learning organizations hacen que lo aprendido se convierta en práctica. Se liga la recompensa a la productividad, las personas se motivan más para realizar su trabajo cuando saben que su productividad tendrá repercusión en su futuro dentro de la organización (Senge, 1990). A su vez las personas que integran estas organizaciones deben aplicar el conocimiento al conocimiento (Senge, 1990). El personal que labora en las universidades y en las empresas, deberían ser trabajadores que se gestionan a sí mismos, por lo que se hace necesario fomentar la autonomía. La innovación continua debe ser parte de su trabajo. Necesitan formación y aprendizaje continuo. Su productividad no se basa tanto en la cantidad como en la calidad, son un activo en la organización. Senge (1990) afirma que los empleados desarrollan su capacidad de crear los resultados que realmente desean y en la que se propician nuevas formas de pensar, entendiendo la organización como un proyecto común en donde están continuamente aprendiendo a aprender. La información sobre las acciones que las universidades y las empresas, tienen que tomar para poder operar la vinculación exitosamente, es de vital importancia, ya que se deben identificar fortalezas, debilidades, capacidades y disposición por parte de ambas, para la prestación de servicios profesionales y particularmente de transferencia tecnológica y de investigación. El conocimiento de lo anterior contribuirá a la redefinición de la relación entre empresas y las universidades, para convertirse en un futuro cercano, en una de las estrategias que genere desarrollo local y regional, ya que podrá concebir productos y servicios innovadores, así como identificar aquellas necesidades específicas que los diversos actores involucrados deben atender (Alvarado,2009).

METODOLOGÍA

El estudio de tipo descriptivo transversal , cuya finalidad fue recoger información sobre las variables ya mencionadas, giró en torno a detectar las concurrencias y diferencias que se encuentran entre los diversos

aspectos que conforman la relación entre las universidades y las empresas, para identificar las áreas en las cuales pueden fortalecerse y realizar algunas propuestas para reestructurar algunos procesos en su organización y administración, con el fin de posibilitar una vínculo con resultados exitosos para ambas organizaciones. La muestra, conformada 10 empresas y 11 universidades, distribuidas en el Estado de Guanajuato, en México, que en algún momento realizaron proyectos en conjunto, incluyó por parte de las empresas: altos directivos, supervisores de proyectos y colaboradores. Por parte de la universidad: directores de unidades académicas, profesores y estudiantes. Para la obtención de la información se diseñó un cuestionario, y con algunos funcionarios y directivos se llevaron a cabo entrevistas en profundidad. Posteriormente se realizó un contraste entre lo establecido por los teóricos del tema y la realidad encontrada.

RESULTADOS

Se identificaron algunos elementos que en cierta forma son considerados de éxito u obstáculo para la vinculación. En ese sentido, estos elementos fueron analizados desde la perspectiva de la academia y de la empresa. Al respecto, los beneficios derivados del proceso de vinculación son diferentes entre aquellos que impactan a las instituciones y los que influyen sobre las empresas, vistos ambos desde el enfoque de las instituciones encuestadas (Casalet y Casas, 2006). De acuerdo a lo anterior, los resultados fueron estructurados con base en los puntos de coincidencia encontrados en ambos ámbitos, los cuales se presentan a continuación:

Tabla 1: Factores de Éxito Para la Vinculación

Universidad	Empresa	Contraste con los autores
El personal con conocimientos en investigación.	Contar personal técnico preparado.	Personal calificado en ciencia e investigación que se encuentran en las IES (Sotelo, 2000). La fortaleza académica de las instituciones (Casalet y Casas 2001).
La experiencia acumulada desde la parte teórica.	Expertos en la solución de problemas	Ambas organizaciones pueden generar grandes complementariedades y potencialidades (Hall, Link y Scott, 2001). La investigación y el desarrollo es el primer paso para cumplir en una empresa con la acumulación del conocimiento y la invención de nuevos productos (Buendía 2005).
La participación de diversos organismos para la realización de los proyectos de vinculación.	La participación de diversos departamentos áreas para la realización de los proyectos de vinculación	Ambas organizaciones generan grandes complementariedades (Link y Scott, 2001). Las unidades encargadas de la vinculación pueden estar ubicadas dentro de la estructura orgánica de las IES, como parte de algún otro centro (Casalet y Casas 2006). La vinculación está a cargo de unidades operativas formalizadas y claramente ubicables en el organigrama de las instituciones (Rosales y Contreras, 2010).
El conocimiento de los instrumentos para la gestión y de los procedimientos de la vinculación	El conocimiento de la administración de la tecnología y de las políticas para vincularse	Conocimientos de las actividades del proceso (Robbins, 2000).
La cultura de emprededurismo como una actitud desarrollada en los alumnos.	La cultura de innovación en la empresa, como una actividad estratégica que promueve la competitividad de la misma.	Se hace referencia a la innovación, la cual puede ser investigación o la creación de productos, ideas, servicios, prácticas, procesos y métodos; con la finalidad de hacer más eficiente el trabajo o incrementar la productividad de una empresa o una simple función (Buendía, 2005).
La identificación de las capacidades de investigación con que cuentan diversas IES e institutos de investigación.	La valoración del capital intelectual.	La maximización del rendimiento del capital intelectual (Bustos 2009).
La existencia en la IES de responsables de los	La existencia en la empresa de responsables de los proyectos.	La estructura a nivel de dirección superior para el manejo total de la vinculación. (Casalet y Casas, 2006).

proyectos de vinculación.		
Las responsabilidades, actividades, funciones y obligaciones de la IES, delimitadas a través de convenios, acuerdos y contratos.	Las funciones de la empresa delimitadas a través de convenios y contratos.	Coordinar y formalizar las acciones de vinculación (Rosales y Contreras, 2010). Intento que estas tienen (IES y empresas) por elaborar programas de colaboración (Alcántar y Arcos, 2004).
La buena disposición y confianza entre ambas partes al trabajar conjuntamente para alcanzar los objetivos planteados.	La disposición de las IES e institutos de investigación.	La generación por parte de las IES para crear confianza mutua. Gould (2001). Disposición y confianza de ambas partes para trabajar de manera conjunta para el logro de los objetivos (Sánchez, 2005).
La planeación de tiempos, objetivos, recursos y actividades	La programación adecuada de tiempos, objetivos y recursos.	Programación de tiempos, objetivos, recursos y actividades del proceso y creación de redes de relación entre el sector productivo y la academia (Robbins, 2000).
Compromiso de la IES en los desarrollos tecnológicos Innovadores	Compromiso de la dirección de la empresa en el desarrollo tecnológico.	La generación por parte de las IES para crear confianza mutua (Gould ,2001). Disposición y confianza de ambas partes para trabajar de manera conjunta para el logro de los objetivos (Sánchez, 2005).
Actualización de los planes de estudio.	Innovación de métodos de directivos.	Las empresas se benefician gracias al aporte de conocimientos que pueden traducirse en innovaciones, lo que les permite generar productos y servicios diferentes (Castañeda ,2006). Aluden como punto a favor que la vinculación permite la actualización del conocimiento (Vessuri, H.; Díaz, E., 1985).
Creación de programas y líneas de investigación.	Creación de campos de investigación nuevos.	La actualización del conocimiento a partir de la aplicación del mismo (Vessuri, H.; Díaz, E., 1985).
Mayor aceptación de los egresados.	Detección y fortalecimiento de los requerimientos de capacitación.	Identificación de los perfiles requeridos por las empresas y por lo tanto una rápida ubicación laboral de los mismos (Vessuri, H.; Díaz, E., 1985).
Creación de fuentes alternas de financiamiento.	Creación de nuevas áreas de negocio.	La obtención de recursos financieros (Vessuri, H.; Díaz, E., 1985).
Espacios de formación académica (servicio social, prácticas profesionales, tesis).	Formación y capacitación de recursos humanos.	Desarrollo de la Micro y pequeña empresa y del empresario, a través de la intervención (Marschoff, C. (1992).
Entablar relación entre la teoría y la práctica real.	Adquirir experiencia en la aplicación del conocimiento en la solución de problemas específicos.	La actualización del conocimiento, a partir de la aplicación del mismo (Vessuri, H.; Díaz, E., 1985).
Beneficios económicos para la institución.	Beneficios económicos al optimizar procesos. Disponibilidad de financiamiento para desarrollar los proyectos.	Fuente de recursos financieros con la pretensión de hacer contribuciones intelectuales de importancia para la sociedad (Solleiro, 2009).
Mantiene la actividad y cataliza en el ámbito de las funciones sustantivas de manera interrelacionada, permitiendo la creación de sinergia para resolver los problemas sociales.	Permite la creación de sinergia para atender algunos problemas sociales.	La capacidad de adaptarse a los cambios de su entorno (Martínez, 2006). Vincular la IES con el entorno social, con los problemas nacionales (Pérez, 2010).
Presencia en eventos nacionales e internacionales (congresos, foros, etc.).	Mejoramiento en las relaciones públicas de la empresa.	Las actividades de vinculación influyen significativamente en el posicionamiento; de igual forma, se identificaron debilidades y áreas de oportunidad que podrían orientar los esfuerzos institucionales futuros (Alcántar y Arcos 2004).
Unión de recursos, de manera interinstitucional.	Reduce costos.	La posibilidad de la empresa de aumentar utilidades, reducir costos y aumentar venta (Casalet y Casas, 2006).

Obtención de espacios valiosos para el desarrollo de competencias.	Valoración de la tecnología como elementos indispensables para el desarrollo de competencias laborales	La vinculación es una estrategia que permite acelerar la actualización tecnológica de las empresas, y elevar su competitividad (Muiño, 1996).

Fuente: Elaboración propia

Coincidiendo con Gould (2001), se encontró que la vinculación es un puente de unión entre la teoría y la práctica y que se convierte en un recurso de retroalimentación curricular y por ende de actualización de planes y programas. Por su parte, Alcántar (2004) y Casalet (2006), aseguran que, en cuanto a que las universidades, están obligadas a tomar en cuenta durante su proceso de planeación curricular las necesidades de la empresa, para así poder identificar sus fortalezas y potencialidades; por la otra, las empresas deberían constreñirse a responder a él mediante el aprovechamiento del abanico de servicios que ofrece las universidades, cuestión que en el estudio no se evidencia.

A partir del análisis de los resultados se corrobora lo que Mungaray, Moctezuma, y Varela (2004) afirman, respecto al seguimiento administrativo que se requiere para lograr los resultados planeados, como controlar y evaluar con bases de calidad común y de estándares de actuación definidos de antemano. Todo lo anterior ayuda a identificar y solucionar los problemas operativos y administrativos en el momento que se presenten, aplicable tanto al proceso de vinculación como a la transformación de conocimiento. En cuanto que la vinculación es un proceso viable para fortalecer el desarrollo académico; así como lo que Varela (1999) asegura, que a partir de las experiencias de vinculación la formación de profesionistas debe tener como punto de partida la comunicación con las empresas, y esto sólo será posible si se recupera y difunde el conocimiento que ahí se localiza.

En este mismo orden de ideas, se descubrió que algunos puntos favorables en los que coincidieron las empresas y las universidades, no se identificaron con claridad. Sin embargo, en la literatura puede rescatarse que la interdisciplinariedad, a través de la cual se obtienen diversas ópticas para la resolución de problemas, consideran que a partir de la relación que mantienen, logran un desarrollo tanto académico como profesional, valoran los recursos de registro que se ha desarrollado desde los formatos hasta la documentación del desarrollo del proyecto; así como perciben a la otra organización como una importante fuente de conocimientos. A continuación se presentan los elementos que fueron detectados como aquellos que obstaculizan el vínculo entre las universidades y las empresas:

Dadas las consideraciones anteriores, conviene enfatizar que algunos de los aspectos que dificultan la vinculación fueron mencionados por ambos actores y no se encontró coincidencia con los autores revisados, específicamente en cuanto a la interdisciplinariedad, donde vuelve a resaltarse dentro de la vinculación, ahora como la carencia de un equipo interdisciplinario para el abordaje del proyecto; así como la falta de estudios de factibilidad técnica y económica, además de una adecuada gestión de los mismos. En consecuencia, el monitoreo del proyecto como mecanismo para la corrección de fallas fue destacado en varias ocasiones, tanto por parte de ambas organizaciones, desde los elementos que problematizan a la vinculación, así como la falta de seguimiento a los avances y desempeño del proyecto. Por otra parte, la escasez o falta de recursos económicos y/o estímulos se remarca en reiteradas ocasiones

Tabla 2: Factores Que Dificultan la Vinculación

Universidad	Empresa	Autores
Falta de una comunicación entre los equipos de trabajo, al no existir una interacción continua y estrecha. Deterioro en las relaciones interpersonales entre los participantes del proyecto. Ausencia de espacios para el diálogo y la discusión.	Carencia en una comunicación constante entre las áreas. Menoscabo en la interrelación entre los involucrados en el proyecto. La falta de momentos para el diálogo y llegar acuerdos de mejora.	La dificultad para lograr establecer una comunicación entre ambas partes, se menciona por varios autores como Castañeda, (2006), Muga (1991) Vessuri, H., y Sotelo (2000).
Los participantes, por parte de la IES, no tienen un conocimiento claro de los procesos empresariales.	La diferencia de cultura y visión entre la academia y empresarios.	La organización del trabajo, por parte de la empresa (Díaz, E., 1985). Su visión impide que las IES orienten sus proyectos a la resolución de problemas en la producción de bienes y servicios (Muga, 1991). La poca preocupación por generar vinculación, tanto por parte del sector empresarial como por el sector educativo (Castañeda, 2006). Existen diferencias culturales entre ambos sectores, ya que las percepciones sobre investigación y desarrollo son diferentes; además, los objetivos perseguidos por cada uno, en ocasiones, son diametralmente opuestos (Marschoff, 1992).
Falta de comprensión de los objetivos académicos, enfocándose sólo al rendimiento, y a la productividad.	Falta de visión de negocio. El desconocimiento por parte de los académicos de cuestiones empresariales, como: rendimiento, productividad, control de calidad, costos, etc.	La diferencia cultural de las mismas, que pareciera que hablan un idioma distinto. Castañeda, (2006) La orientación y objetivos de las partes, así como aspectos éticos y de dinámica organizacional (Dos Santos; 1990, citado en Rosales y Contreras ,2010)
Desconocimiento de las necesidades de la IES. Intereses diferentes a los de la empresa.	Falta del reconocimiento correcto de las necesidades de la empresa.	La falta de rapidez para tomar decisiones por parte de la academia y poderse orientar hacia las necesidades de la empresa (Alcántar y Arcos, 2004). La universidad busca espacios para aplicar el conocimiento y la empresa el aumento en la competitividad de la misma; por ello existe generalmente poca coincidencia en el trabajo de la IES y de la empresa (Sánchez, 1998, p.50). Las empresas señalan a las IES como temerosas de los riesgos que implican la innovación tecnológica (Pinar, 2008).
Falta de acuerdos claros y delimitación de funciones en la ejecución del proyecto.	Falta de coordinación en la ejecución del proyecto.	En general, la respuesta y la logística para la firma de un convenio que ampara los trabajos de un proyecto son muy lentas, en el caso de los Institutos y los Centros de Investigación de las Universidades. Por esta razón generalmente se prefieren proyectos de larga duración con impacto social y político (Vega, 1997).
Falta de políticas institucionales que favorezcan una adecuada vinculación.	Falta de políticas internas que favorezcan y mejoren la vinculación.	Inadecuado manejo de un marco legal que permita proteger lo generado, a través del proceso y la obtención de mano de obra a bajo costo. (Robbins, 2000).
Manejo inadecuado de un marco legal que permita proteger lo generado, a través de la vinculación.	Carencia de lineamientos legales que permitan la protección y registros de lo generado, mediante la vinculación.	Desconocimiento de los requerimientos del medio, la ausencia de comunicación, la falta de flexibilidad en la estructura administrativa y en la capacidad para la gestión de la vinculación, la escasa credibilidad, políticas y normativas que apoyen y sustenten la actividad de transferencia científica y tecnológica (González Carella y Zanfrillo, 2007).
Incompatibilidad sobre la oferta y la demanda de servicios.	Incompatibilidad sobre la oferta y la demanda de servicios.	"Los principales inconvenientes para el proceso de vinculación, la incompatibilidad sobre la oferta de las universidades y la demanda de servicios por parte de las empresas, así como los intereses de una y otra" (Sánchez, 1998, p.50).

Falta de apoyo institucional y gubernamental.	Falta de apoyo de la alta gerencia.	Unidades operativas formalizadas y claramente ubicables en el organigrama de instituciones u organizaciones mayores (Rosales y Contreras, 2010).
Poca coincidencia con los tiempos de la empresa	Divergencia en cuanto a los tiempos del proyecto.	La organización del trabajo por parte de la empresa puede provocar problemas con las IES (Vessuri, H., y Díaz, 1985). La empresa, por su parte, requiere respuestas rápidas y flexibles que puedan darse a través de una carta de intención, sin la necesidad de establecer convenios de colaboración (Vega, 1997). Diferencias fundamentales respecto a la cultura, misión funciones y estilos de operación entre el sector académico y el productivo, ya que los cambios se dan de manera más rápida en el sector productivo que en el académico (Gould, 2001). Las IES demandan proyectos a corto plazo y con alta seguridad, así como alta tendencia al individualismo, lo cual dificulta el trabajo de cooperación (Pinar, 2008).
Las posiciones contradictorias para la divulgación de la investigación realizada.	La no divulgación de los resultados de los proyectos realizados, por normas de la empresa.	La dificultad de mantener discreción en relación con los resultados que se obtengan de algún convenio de desarrollo tecnológico o de otra índole con la IES (Muga, 1991). La falta de compromiso con la sociedad por parte de las IES. (González, 2007). La falta de compromiso con la sociedad (Carella y Zanfrillo, 2007).

Fuente: Elaboración propia

CONCLUSIONES

A manera de recomendación, resulta oportuno que las universidades y las empresas establezcan acuerdos en cuanto a la publicación de los resultados obtenidos, ya que la confidencialidad para la empresa representa un serio problema en contraste con la necesidad de publicación para las universidades. Al respecto, enfrentar el mundo globalizado implica un trabajo intraorganizacional y en continua colaboración e interacción, tanto al interior de la empresa como en permanente relación con el gobierno y la academia. Definitivamente, la conjunción de esfuerzos puede propiciar grandes beneficios no sólo de manera particular sino para el desarrollo de las naciones. Es por ello que se recomienda la consolidación de modelos de vinculación que favorezcan la autogestión de conocimiento y de esta forma impulsar el desarrollo tecnológico.

Por otra parte, se exhorta a que la academia revise su diseño curricular de tal forma que sea compatible con las necesidades y requisitos propios de las actividades del sector productivo, con el fin de coadyuvar en el desarrollo tecnológico de ambas organizaciones. Cabe agregar, de acuerdo con los razonamientos que se han venido realizando, que asegurando una estructura más sólida entre las universidades y las empresas, la vinculación de ambas instancias, permitiría favorecer valiosas oportunidades que no sólo beneficiarían directamente a los implicados en los procesos, sino en consecuencia ofrecería aportes significativos a las contribuciones concretas que las universidades inyectan al crecimiento económico de los países.

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IDENTIFICACIÓN DE LA SITUACIÓN ACTUAL DE LA INDUSTRIA DEL FITNESS EN MÉXICO

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RESUMEN

En la presente investigación se propone identificar la situación actual de la industria del fitness en México y como esta ha sido consecuencia de políticas de salud implementadas en el ámbito nacional e internacional. La metodología de investigación consistió en analizar la información estadística, los conceptos y políticas relacionadas con la industria del fitness, haciendo una revisión de la literatura en estudios previos tales como: bibliografía, revistas, artículos, reportes, revisando la información existente para establecer una relación entre los mismos. Con los hallazgos encontrados se espera aportar información importante que sirvan de referencia a futuras investigaciones relacionadas con la industria del fitness en México.

PALABRAS CLAVE: Industria Fitness, Actividad Física, Obesidad, Enfermedades no Transmisibles

IDENTIFICATION OF THE CURRENT SITUATION OF THE FITNESS INDUSTRY IN MEXICO

ABSTRACT

The present research aims to identify the current state of the fitness industry in Mexico and how this has been a result of health policies implemented at national and international levels. The research methodology consisted of analyzing statistical information, concepts and policies related to the fitness industry, making a literature review of previous studies such as books, journals, articles, reports, reviewing existing information to establish a relation between them. With the findings are expected to provide important information to serve as a reference for future research related to the fitness industry in Mexico.

JEL: L830, I120

KEYWORDS: Fitness Industry, Physical Activity, Obesity, Noncommunicable Diseases

INTRODUCCIÓN

La Organización Mundial de la Salud [OMS] (2014), define la actividad física como cualquier movimiento corporal producido por los músculos esqueléticos, con el consiguiente consumo de energía. Ello incluye las actividades realizadas al trabajar, jugar y viajar, las tareas domésticas y las actividades recreativas. La actividad física regular de intensidad moderada tiene considerables beneficios para la salud. En todas las edades, los beneficios de la actividad física contrarrestan los posibles daños provocados, por ejemplo, por accidentes. Realizar algún tipo de actividad física es mejor que no realizar ninguna. Las enfermedades crónicas constituyen el grueso de la carga de morbilidad en los países desarrollados y actualmente afectan cada vez más a los países de ingresos bajos y medianos. Preocupada por esa tendencia, la 53ª Asamblea Mundial de la Salud adoptó en mayo de 2000 una resolución en la que se subraya la necesidad de prevenir y controlar las enfermedades no transmisibles y se pide a la OMS que siga concediendo alta prioridad a esta área. En mayo de 2002 la 55ª Asamblea Mundial de la Salud pidió asimismo a la Directora General que elaborara una estrategia mundial de la OMS en materia de régimen alimentario, actividad física y salud en

consulta con los Estados Miembros y el sistema de las Naciones Unidas. (OMS, 2003). Por lo tanto, internacionalmente, se tomaron las medidas necesarias para aumentar la actividad física en todo el mundo y se solicita a tomar medidas a nivel mundial, regional y local para aumentar la actividad física, por lo tanto se han puesto en marcha políticas para reducir la inactividad física para el 2025 (OMS, 2014). En México, debido a la alta incidencia de obesidad y diabetes mellitus en la población adulta, el Gobierno Federal ha desarrollado la Estrategia Nacional para la Prevención y el Control del Sobrepeso, la Obesidad y la Diabetes para la promoción de la actividad física a nivel individual y colectivo, al promocionar la actividad física en las familias, escuelas, sitios de trabajo y ciudades (Secretaria de Salud, 2013). De acuerdo a International Health, Racquet & Sportclub Association [IHRSA] (2011), se presentó un aumento del 4% en los ingresos de la industria del *fitness* a nivel internacional, contando con 50.2 millones de miembros y 29,890 clubs. Mientras en México, a pesar de que sólo 2.5% de la población acude a un gimnasio, el número de estos establecimientos se incrementó 300% de 2010 a 2012 (Meza, 2014).

REVISIÓN LITERARIA

Martin, Karl y Lehnertz (2001) definen al *fitness* como "un estado de rendimiento psico-físico que nos esforzamos conscientemente por alcanzar mediante el entrenamiento, la alimentación selectiva y una actitud vital y sana que va más allá de un bienestar en cuanto a salud". Heredia, Isidro, Pinsach y Costa (2007) coinciden en definir *fitness* como un conjunto de atributos que el individuo tiene, o conseguirá, relacionados con la capacidad de realizar actividad física, significa llegar a un estado de buena salud y que es la capacidad de llevar a cabo diariamente tareas con vigor y viveza, sin excesiva fatiga y con suficiente energía como para disfrutar del tiempo libre aunque surjan emergencias imprevistas. Torres (2001) describe la búsqueda del fenómeno del *fitness* por una "mejora fisiológica y funcional con vistas a mejorar la salud" (Corrales, 2010).

Corrales (2010) ha asociado la definición de *fitness* a una serie de hábitos equilibrados que configuran un estilo de vida saludable, con un recubrimiento en el que prima la optimización de las capacidades fisiológicas y funcionales, buscándose un acondicionamiento físico medio-alto junto a una imagen marcadamente atlética, en la que la masa muscular y la definición se idealizan, huyéndose de la grasa y de las formas poco cinceladas. Landa (2009) define el ámbito del *fitness* como el conjunto de empresas de servicios que promueven una cultura corporal específica a través de: a) la oferta de un conjunto de productos diseñados para la transformación corporal de los sujetos que lo consumen, que como efecto coetáneo, trae aparejado la incorporación de una forma de vida; y b) la capacitación y contratación de personas/profesionales que (re)produzcan y den permanencia a las dinámicas culturales y de interacción de estas organizaciones. García y Pires (2010) definen los centros de fitness como "lugares donde los socios realizan actividad física controlada, donde mejoran su estado físico y mental, incluso en donde se socializan con otros socios de todas las edades".

METODOLOGÍA

Con el propósito de lograr el objetivo de la investigación se llevaron a cabo las siguientes actividades: Analizar la información estadística de la industria del *fitness* y las políticas de salud implementadas en el ámbito internacional y nacional en años recientes, haciendo una revisión de la literatura en estudios previos tales como: bibliografía, revistas, artículos, reportes y teorías relacionadas. Estudiar la relación entre la información estadística y las políticas de salud implementadas nacional e internacionalmente, revisando la bibliografía existente para establecer una propuesta conceptual acerca de los mismos.

Objetivo de la Investigación

El interés de la presente investigación es identificar la situación actual de la industria del *fitness* en México y las políticas de salud implementadas que han provocado su crecimiento en años recientes.

RESULTADOS

Problemas y Políticas de Salud a Nivel Internacional

De acuerdo a la OMS (2014), la falta de actividad física, el sedentarismo, la nutrición insuficiente y los malos hábitos actuales llevan consigo un alto riesgo para la población mundial, pues son algunas de las causas de las enfermedades no transmisibles (ENT) o crónicas, las cuales de acuerdo a la OMS (2013), son afecciones de larga duración con una progresión generalmente lenta. Los cuatro tipos principales de enfermedades no transmisibles son: las enfermedades cardiovasculares, el cáncer; las enfermedades respiratorias crónicas y la diabetes, por lo tanto reducir la carga mundial de ENT es una prioridad absoluta y una condición necesaria para un desarrollo sostenible.

Las ENT son la principal causa de muerte en el mundo entero, habiendo causado 38 millones (el 68%) de los 56 millones de defunciones registradas en 2012. Más del 40% de ellas (16 millones) fueron muertes prematuras ocurridas antes de los 70 años de edad (OMS, 2014). La inactividad física ocupa el cuarto lugar entre los principales factores de riesgo de mortalidad a nivel mundial, con aproximadamente 3.2 millones de personas que mueren cada año debido a ella. A nivel mundial, uno de cada tres adultos no tiene un nivel suficiente de actividad física (OMS, 2014). En la Estrategia Mundial sobre Régimen Alimentario, Actividad Física y Salud, adoptada por la Asamblea Mundial de la Salud en 2004, se describen las medidas necesarias para aumentar la actividad física en todo el mundo; asimismo se insta a las partes interesadas a adoptar medidas a nivel mundial, regional y local para aumentar la actividad física. Por lo tanto 56% de los estados miembros de la OMS han puesto en marcha políticas para reducir la inactividad física, después de haber acordado reducirla en un 10% para 2025 (OMS, 2014). A partir de esta estrategia la OMS (2010), recomienda para los adultos de 18 a 64 años de edad, con el fin de mejorar las funciones cardiorrespiratorias y musculares y la salud ósea y de reducir el riesgo de ENT y depresión:

Acumular un mínimo de 150 minutos semanales de actividad física aeróbica moderada, o bien 75 minutos de actividad física aeróbica vigorosa cada semana, o bien una combinación equivalente de actividades moderadas y vigorosas. La actividad aeróbica se practicará en sesiones de 10 minutos de duración, como mínimo. A fin de obtener aún mayores beneficios para la salud, los adultos de este grupo de edades deben aumentar hasta 300 minutos por semana la práctica de actividad física moderada aeróbica, o bien hasta 150 minutos semanales de actividad física intensa aeróbica, o una combinación equivalente de actividad moderada y vigorosa. Dos veces o más por semana, realicen actividades de fortalecimiento de los grandes grupos musculares. (OMS, 2010)

Problemas y Políticas de Salud En México

Entre los países que conforman la Organización para la Cooperación y el Desarrollo Económicos [OCDE] México ocupaba en 2010 el segundo lugar en porcentaje de población adulta con obesidad, mientras que se posicionaba en el primer puesto en prevalencia de diabetes mellitus en población adulta entre 20 y 79 años de edad. En el país, por su magnitud, frecuencia, ritmo de crecimiento y las presiones que ejercen sobre el Sistema Nacional de Salud, el sobrepeso, la obesidad y las enfermedades no transmisibles y de manera particular la diabetes mellitus tipo 2 (DM2), representan una emergencia sanitaria, además de que afectan de manera importante la productividad de las empresas, el desempeño escolar y el desarrollo económico como país (Secretaria de Salud, 2013). De acuerdo a la Encuesta Nacional de Salud y Nutrición 2012 [ENSANUT 2012] (Instituto Nacional de Salud Pública [INSP], 2012), el porcentaje de sobrepeso y obesidad en varones mayores de 20 años es de 69.4% y en mujeres de 73%. Las enfermedades no transmisibles con mayor prevalencia e incidencia son la diabetes mellitus, las enfermedades isquémicas del corazón y los tumores malignos. Con base en la ENSANUT 2012, la diabetes mellitus afecta actualmente al 9.2 por ciento de la población del país, presentando un incremento de 2.2 puntos porcentuales respecto

de la registrada en el año 2006 (Secretaria de Salud, 2013). Por lo tanto el Gobierno Federal desarrolló en 2012 la Estrategia Nacional para la Prevención y el Control del Sobrepeso, la Obesidad y la Diabetes, uno de sus pilares es la salud pública dentro de la cual se puede ubicar la promoción de la actividad física a nivel individual y colectivo, al promocionar la actividad física en las familias, escuelas, sitios de trabajo y ciudades, además de diversificar los espacios promotores de actividad física seguros como: plazas públicas, centros comerciales, lugares de ocio y esparcimiento (Secretaria de Salud, 2013). Además, dentro de las acciones de promoción de la salud se menciona específicamente el impulso de acciones encaminadas a la creación de entornos saludables para la actividad física. Estos entornos saludables se refieren a espacios físicos que cumplen con características deseables de infraestructura y acciones de política que la promueven y facilitan (Secretaría de Salud, 2014).

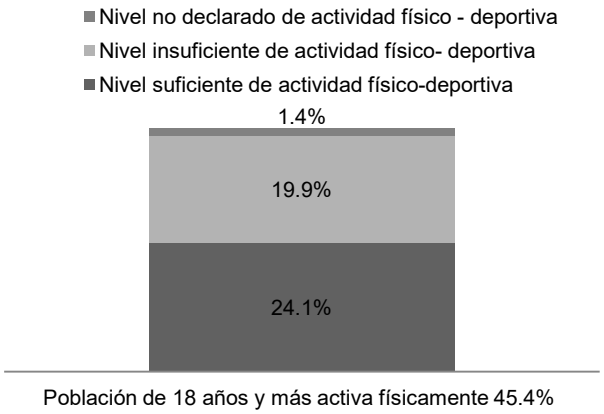
Según el Modulo de Práctica Deportiva y Ejercicio Físico del Instituto Nacional de Estadística y Geografía [INEGI] (2014), dentro de sus resultados de noviembre de 2014, el 54.6 por ciento de la población mexicana de 18 años y más en área urbana es inactiva físicamente, de la cual el 58.1 por ciento son mujeres y 41.9 por ciento hombres; por otra parte del 45.4 por ciento de la población que es activa físicamente, el 54.8 por ciento son hombres y el 45.2 por ciento de esta población activa son mujeres (ver figura 1).

Figura 1: Población de 18 Años y Más, Por Condición de Actividad Físico-Deportiva

Fuente: INEGI (2014).

De acuerdo a INEGI (2014), de las personas de 18 años y más, la población activa físicamente se compone del 24.1 por ciento, que la realiza en nivel suficiente para obtener beneficios a la salud (este nivel es la práctica físico-deportiva que se realizó en el tiempo libre de la semana pasada, al menos tres días y acumuló un tiempo mínimo de 75 minutos con una intensidad vigorosa o 150 minutos con intensidad moderada); el 19.9 por ciento que no cumple con el nivel de suficiencia y del 1.4 por ciento que afirma practicar actividad físico-deportiva pero no la realizó la semana de referencia (ver figura 2).

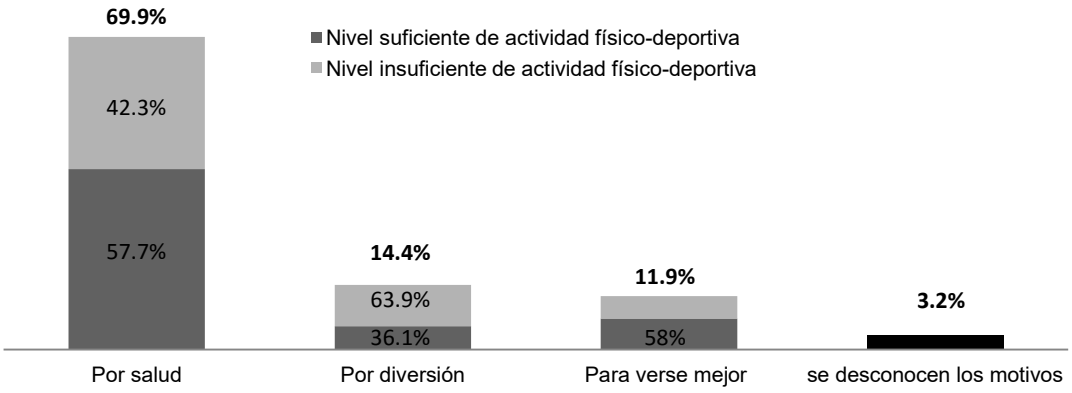
Figura 2: Población Activa Físicamente Por Nivel de Suficiencia Para Obtener Beneficios a la Salud



Fuente: INEGI (2014).

De acuerdo a (INEGI, 2014), dentro de la población físicamente activa, la principal motivación para realizar algún deporte o ejercicio físico es por salud con 69.9 por ciento, mientras que por diversión representa un 14.4 por ciento y verse bien tiene un porcentaje de 11.9. Es de notar que del casi 70 por ciento que realiza deporte o ejercicio físico por salud, sólo el 57.7 por ciento cumple con nivel suficiente de actividad físico deportiva. Del 14.4 por ciento que realiza actividad físico-deportiva por diversión, el 36.1 por ciento cumple con nivel de suficiencia, mientras que del 11.9 por ciento que realiza deporte o ejercicio físico el 58 por ciento cumple con este nivel (INEGI, 2014) (ver figura 3).

Figura 3: Población Activa Físicamente, Por Motivo Principal Para la Práctica Según Nivel de Actividad Físico-Deportiva



Fuente: INEGI (2014).

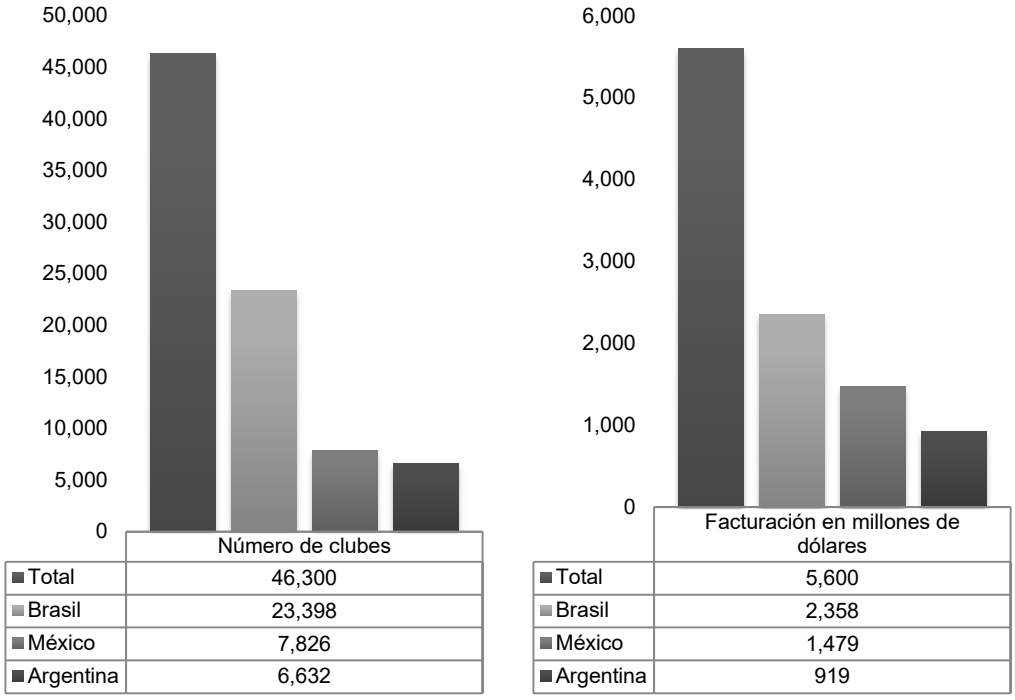
Industria del *Fitness* a Nivel Internacional

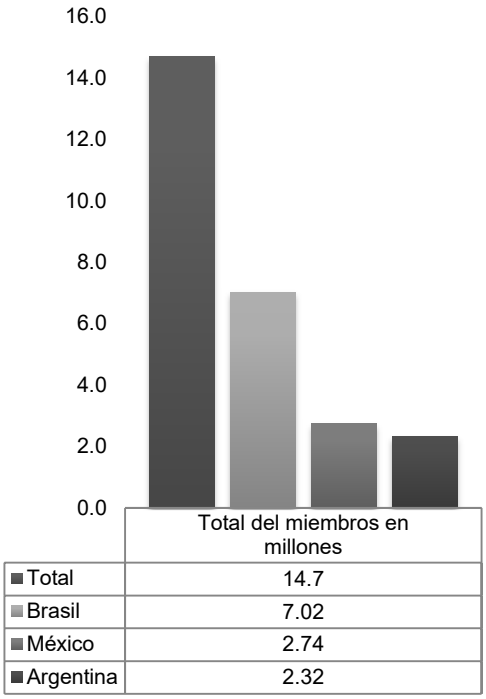
Como resultado de lo planteado anteriormente mundialmente se puede observar un incremento en la cantidad de clubes deportivos y gimnasios. Según el IHRSA Global Report 2011, la industria ha incrementado sus ingresos en 4% a $20.3 mil millones de dólares, contando con 50.2 millones de miembros y 29,890 clubs. En Canadá los ingresos alcanzaron $2.2 mil millones de dólares con 5.5 millones de

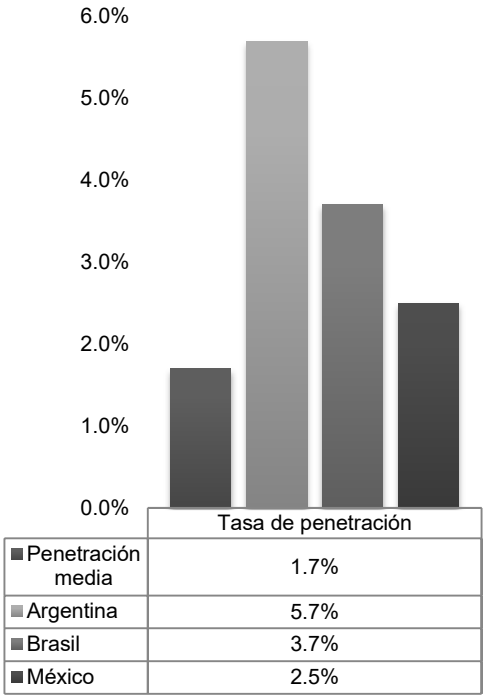
miembros. Mientras que Europa obtiene al año ingresos de $31 mil millones de dólares, teniendo el mayor número de clubes en Italia con 7,500 y las mayores ganancias en Reino Unido con $5,551 millones de dólares. En Asia el país con mayor presencia de esta industria es Japón, generando ganancias de $5,132 millones de dólares, provenientes de sus 4 millones de miembros (IHRSA, 2011).

Ahora bien, en Latinoamérica de acuerdo al IHRSA Latin American Report publicado en 2012, el país con mayores ingresos, número de miembros y número de clubes en Latinoamérica es Brasil con $2,358 millones de dólares, 7.02 millones de miembros y 23,398 clubes respectivamente, en este último aspecto ocupa el segundo lugar a nivel mundial, sólo después de Estados Unidos. En el segundo puesto se encuentra México con $1,479 millones de dólares, 2.74 millones de miembros y 7,826 clubes. Y en el tercer lugar está Argentina con $919 millones de dólares, 2.32 millones de miembros y 6,632 clubes, este último país cuenta con la mayor penetración en el mercado con una tasa del 5.7%, ubicándose en el primer sitio, seguido de Brasil con 3.7% y México con 2.5%. En total Latinoamérica genera ingresos de $5,600 millones de dólares, con 14.7 millones de miembros en 46,300 clubes (IHRSA, 2012) (ver figura 4).

Figura 4: Número de Clubes, Facturación, Número de Miembros y Tasa de Penetración en la Industria Fitness de Latinoamérica







Fuente: IHRSA (2012)

Industria del *Fitness* a Nivel Nacional

De acuerdo a Latorre (2015), el mercado de gimnasios en México y especialmente en la zona del Valle de México, empezó a configurarse en 1995 con la primera sucursal de Sport City con una oferta de instalaciones grandes de primera calidad, ofreciendo un servicio premium; y rompiendo con el esquema de gimnasios pequeños, sin gran infraestructura y oferta de servicios poco ambiciosa que había hasta el momento. Posteriormente apareció la cadena Sports World con una oferta similar. Teniendo actualmente Sport City 40 clubes y hoy en día hay tres grupos de gimnasios en el Valle de México: El primero son las cadenas premium de alto costo y marcas muy bien posicionadas, con un tinte aspiracional y de status muy arraigado. Un segundo segmento, que son los gimnasios con una oferta muy similar a las grandes cadenas, pero que decidieron competir a base de precio. Estos gimnasios manejan instalaciones muy buenas y un servicio igual a Sport City y Sports World.

Y finalmente está un tercer segmento que es el de gimnasios de bajo costo, donde la oferta de servicios es mucho más acotada, instalaciones de calidad y muy buena imagen pero más pequeños, principalmente enfocado a piso de gimnasio y equipo cardio como caminadoras y bicicletas. No ofrece más servicios y a veces la gente debe esperar para usar el equipo (Latorre, 2015). Según la Health Racquet & Sportsclub Association (IHRSA), en México el número de gimnasios pasó de 2,200 en 2010 a 7,826 en 2012, cifra que va en aumento y con posibilidades de crecimiento para el año 2014 de un 40% (Meza, 2014). Para José Antonio Mársico, Director General de IHRSA Mercado Fitness México, la tendencia es positiva, pues cada vez son más los mexicanos que están incorporando un estilo de vida saludable a su rutina diaria, ya sea por cuidar su aspecto físico o por enfermedades derivadas del estrés laboral u obesidad. En los últimos años, la industria de fitness ha crecido vertiginosamente, ya que marcas internacionales y pequeñas firmas han entrado al mercado, a través de franquicias y establecimientos. Hoy se está viendo una expansión que se refleja en la nueva apertura de clubes y gimnasios. (Meza, 2014).

CONCLUSIONES

Para concluir, de acuerdo a las literatura consultada, el incremento en la incidencia de las enfermedades no transmisibles, como lo son las enfermedades cardiovasculares, enfermedades respiratorias crónicas, diabetes mellitus y obesidad, causadas por la mala alimentación, la inactividad física y el estilo de vida actual han provocado el establecimiento políticas y estrategias de salud pública, tanto nacionales como internacionales, en las cuales se destaca la necesidad de incrementar la actividad física en la población adulta. Por consiguiente estas políticas y estrategias han dado lugar a la búsqueda de una mayor calidad de vida por parte de la población, por lo tanto esto ha llevado al incremento en los ingresos, número de socios, número de clubes y penetración en el mercado de la industria del *fitness* a nivel mundial y particularmente en México, pues el porcentaje de penetración aun es bajo, por lo que se prevé una expansión en cuanto a número de clubes deportivos y gimnasios en el país. Finalmente, la presente investigación documental se encuentra limitada debido a la falta de información bibliográfica y datos estadísticos referentes a la industria del *fitness* tanto en México como en el mundo, por lo que aún existe una oportunidad dentro de este tema para ser analizado a través de futuras investigaciones.

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RENTABILIDAD Y CALIDAD DE VIDA LABORAL

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RESUMEN

Con esta investigación descriptiva y correlacional se realiza una investigación crítica sobre la calidad de vida laboral, analizando su relación e influencia con los resultados de las organizaciones. Este trabajo tiene su origen en un proyecto de investigación, que enmarque un modelo que pueda utilizarse para preestablecer escenarios de mejora en los rendimientos tomando como base las variables de calidad de vida. Se observan a 33 empresas censadas del ramo turístico del Municipio de Campeche, a través del cual se aporta evidencia empírica y se construye una propuesta de modelo que refleja que en la medida en que se mejoren las dimensiones de vida del trabajador habrá mayor utilidad a distribuir entre los propietarios de las unidades económicas. Se establece una alta confianza en el modelo obtenido toda vez que la correlación de las variables independientes y dependientes significa una estrecha relación y respuesta entre sí.

PALABRAS CLAVE: Calidad de Vida Laboral, Rentabilidad, Desempeño Financiero

PROFITABILITY AND QUALITY OF WORKING LIFE

ABSTRACT

With this descriptive and correlational research is a critical research on the quality of working life, analyzing their relationship and influence with the results of the organizations. This work has its origin in a research project, which framed a model that can be used to preset improvement in yields scenarios on the basis of the quality of life variables. Observed 33 registered companies in the tourist industry of the municipality of Campeche, through which it provides empirical evidence and develops a proposal for a model that reflects that insofar as the dimensions of life of the worker are improved there will be more useful to distribute between owners of the economic unit. Establishing a high confidence in the model obtained every time the correlation between the independent and dependent variables means a close relationship and answer each othe

JEL: M12

KEY WORDS: Quality of Working Life, Profitability, Financial Performance

INTRODUCCIÓN

No se desconoce que uno de los principales recursos para las organizaciones son los trabajadores, siendo el motor que a través de sus esfuerzos y productividad logran que las empresas permanezcan en el tiempo y obtengan cada vez mayores y mejores resultados organizacionales; de esta forma se hace patente que ésta productividad y los resultados empresariales están influenciados por la calidad de vida laboral que experimentan los trabajadores en este entorno (Zohurul y Siengthai, 2009). El efecto es inmediato, la calidad de vida laboral es un concepto de gran relevancia en el estudio de los recursos humanos que ha sido analizados desde diversas perspectivas (Cole et al., 2005; Hart et al., 2005; Che et al., 2006; Ukko, Tenhunen y Rantanen, 2008; Zohurul y Siengthai, 2009)., pese a lo relevante de la calidad de vida laboral

en las organizaciones, los investigadores se han enfocado a países desarrollados, siendo en menor escala las investigaciones desarrolladas en países como México. La sociedad empezó a reclamar que las empresas dejaran de pensar solamente en ser rentables y generar utilidades con el pretexto de no convertirse en una carga para la sociedad. Ya en los años noventa se abre el debate y se presenta un cambio en la perspectiva social, teniendo como principal escenario el cambio del comportamiento empresarial bajo un medio social en transformación. Los cambios que sustentaron la nueva postura empresarial son principalmente: 1) aumento de la sensibilidad social, 2) sentido de integración, 3) búsqueda de la calidad laboral, 4) la sociedad civil como agente valorado en la estrategia empresarial, 5) surge el capital social, 6) negativa frente a la desigualdad en la distribución de la renta, 7) desarrollo sostenible, 8) la participación social, y por consecuencia, 9) revaloración del concepto de empresa (De castro, 2005).

Por lo anterior, y con el objeto de contribuir en la comprensión que tiene la calidad de vida laboral sobre los resultados que alcanzan las organizaciones, este trabajo de investigación tiene dos objetivos: 1) efectuar una revisión teórica sobre la calidad de vida laboral, al amparo de la Responsabilidad Social Empresarial, ya que es el marco fundamental sobre el que se basan las empresas para mejorarla (Hart et al., 2005) y además busca analizar la relación e influencia que posee sobre los resultados empresariales, 2) se contrastaran los planteamientos anteriores para aportar evidencia empírica, a través de una muestra de empresas del sector turístico de San Francisco de Campeche, Campeche en el período 2015-2016.

REVISIÓN DE LA LITERATURA

La Calidad de Vida Laboral a Partir de la Responsabilidad Social Empresarial

Los investigadores han proliferado en definiciones que plantean que la Responsabilidad Social Empresarial surge como expresión de la voluntad de las empresas de actuar en forma responsable en concordancia con los intereses sociales y reflejo ético de respeto a las personas, medio ambiente y sociedad (Martén, 2005), para Mellado (2009) se convierte en la nueva forma estratégica que viene a redefinir los nexos de la empresa con empleados, sociedad y gobierno; sin embargo Barrera (2007) insiste en que hay que continuar con la reflexión teórica de lo que es la empresa social, así como la materialización de su responsabilidad social, abunda en que el modelo de la gestión social corporativa es el que desarrolla el concepto de calidad de vida laboral que comprende 5 dimensiones: 1. Ética empresarial, la empresa integra un conjunto de valores a sus políticas, prácticas y toma de decisiones en todos los niveles de la organización, 2. Medio ambiente, su enfoque es preponderante hacia la conservación del medio ambiente, se expande hasta la aplicación de las regulaciones gubernamentales que lo apoyan, 3. Compromiso con la comunidad, acciones llevadas a cabo por la empresa para mejorar la calidad de vida de las comunidades en las que opera, apoyando iniciativas o causas sociales, 4. Marketing responsable, definen las relaciones de la compañía con sus consumidores, y 5. Calidad de vida laboral, políticas de recursos humanos relacionadas con los empleados, tales como : compensaciones y beneficios, promociones de puesto, equilibrio trabajo/tiempo libre, flexibilidad de horarios, salud y bienestar, seguridad laboral, protección a los dependientes.

Calidad de Vida Laboral

A través de las investigaciones presentadas se hayan diferentes elementos que configuran la calidad de vida laboral: Havlovic (1991) se orienta a la seguridad en el trabajo, la satisfacción laboral, los sistemas de recompensas, los beneficios de los empleados y los resultados organizacionales, en tanto Ukko et al. (2008) lo ubica en ocho dimensiones: motivación en el trabajo, oportunidades de aprendizaje, satisfacción en el trabajo, atmósfera de trabajo, salud y seguridad, inclusión en la toma de decisiones, realización de objetivos personales y colectivos, así como los sistemas de recompensa. También Che et al. (2006) incluye a la calidad de vida laboral, la tarea, el ambiente de trabajo físico, el ambiente social dentro de la organización, los sistemas administrativos y la relación entre la vida dentro y fuera del trabajo. Gonzalez et al. (2010), elabora un instrumento que mide la calidad de vida laboral y la señala como un concepto multidimensional

que se integra al momento de que el trabajador a través del empleo y bajo su propia percepción ve cubiertas sus necesidades personales tales como: soporte institucional, seguridad e integración al puesto de trabajo y satisfacción por él, bienestar obtenido por su actividad laboral, el desarrollo personal alcanzado, así como la administración de su tiempo libre. Implica que se conjuguen siete dimensiones de estudio: 1. Soporte institucional para el trabajo, 2. Seguridad en el trabajo, 3. Integración al puesto de trabajo, 4. Satisfacción por el trabajo, 5. Bienestar logrado a través del trabajo, 6. Desarrollo personal del trabajador, y 7. Administración del tiempo libre.

La Rentabilidad y los Resultados Empresariales

La concepción clásica del término de rentabilidad está asociado a "renta", identificado plenamente en lo cuantitativo y su visión se asocia exclusivamente a los aspectos financiero-contables y patrimoniales de la realidad empresarial, una definición aproximada es "el incremento en el neto patrimonial obtenido en un período, manteniendo intacto el neto patrimonial inicial", de esta forma, los resultados empresariales son la expresión que materializa el desempeño de la empresa, a través de su medición y evaluación (Hicks, 1968). La maximización de la eficiencia se logra cuando las empresas maximizan sus beneficios, o cuando los directivos maximizan el valor del capital para los propietarios (Argandoña, 2005); por su parte Sastre (2006) plantea que el resultado empresarial es el valor creado por la organización y su contrapartida patrimonial pude enfocarse bajo dos formas: remuneración del valor realmente creado por el factor productivo empresa que es el beneficio real o contable, y como medida de la mejora de la capacidad de la empresa para crear valor futuro que es el beneficio potencial, definiéndose como la retribución al factor empresa por su participación en el proceso de creación de valor social. Zohurul y Siengthai (2009) enfatizan que el trabajador es el recurso estratégico fundamental para obtener los resultados organizacionales de las empresas, el paradigma convencional indica que si los recursos son dedicados al bienestar del trabajador o a mejorar su calidad de vida laboral, quedarán escasos recursos para contribuir a la rentabilidad o beneficio corporativo de las empresas (Shoaf et al., 2004). Para resolver este problema Pruijt (2000) alude a establecer un supuesto básico de congruencia entre resultados y calidad de vida laboral definiendo uno en función del otro. Estudios realizados por Zohurul y Siengthai (2009) sugieren que la calidad de vida laboral aunque está positivamente relacionado al resultado organizacional no es significativa.

Para Sánchez (2002), la rentabilidad es un término muy común en las organizaciones y se expresa como cociente entre un concepto de resultado y un concepto de capital invertido, hay que designar una variable para medirla y poder obtener un indicador que arroja un significado, para estos efectos denomina a la rentabilidad financiera como la rentabilidad de capital que han invertido directamente los socios y se manifiesta como un cociente, resultado de dividir el resultado neto del período entre los activos totales por el mismo lapso de tiempo. La investigación que se presenta se sustenta en las corrientes teóricas de González et al. (2010) y Sánchez (2002) al contener el sentido en que se han orientado las investigaciones desarrolladas, resultando las idóneas para medir la rentabilidad y su relación con la calidad de vida de los trabajadores del sector turístico de Campeche.

METODOLOGÍA

Este trabajo de investigación descriptiva y correlacional inicia con una exploración de los conceptos relativos a la rentabilidad y la calidad de vida laboral, determinando los puntos finos y de entrelace para seleccionar la corriente teórica en la que se apoye el desarrollo del proceso. En el Municipio de Campeche, Estado de Campeche, se acudió a la Cámara del ramo, como fuente importante, para conocer el número de integrantes de este sector turístico arrojando que para este ramo asciende a 135 entre hoteles, restaurantes y servicios de apoyo, se revisó en base al Sistema Empresarial Mexicano (SIEM) los ubicados con un número promedio de trabajadores de 10 arrojando a 33 empresas, se localizaron a 264 empleados a quienes se les aplicó el instrumento, convirtiéndose en una muestra de tipo censal (Cárdenas, 1996) en la que participa toda la población sin necesidad de determinarse la muestra. Para la obtención de la rentabilidad

empresarial, variable dependiente, se aplica la propuesta de Sánchez (2002); para las variables independientes se utiliza el instrumento válido y confiable que mide la calidad de vida laboral elaborado por González et al. (2010) construido con 74 ítems en 7 dimensiones: 1. Soporte institucional para el trabajo, 2. Seguridad en el trabajo, 3. Integración al puesto de trabajo, 4. Satisfacción por el trabajo, 5. Bienestar a través del trabajo, 6. Desarrollo personal, y 7. Administración del tiempo libre. Los ítems son evaluados a través de una escala tipo Lickert que va de 0 (la peor percepción), hasta 4 (la mejor percepción), se recomienda utilizar para la interpretación los límites del puntaje de satisfacción baja, media y alta para cada dimensión. El instrumento antes mencionado fue piloteado antes de su aplicación habiendo obtenido un alfa de cronbach de 0.86 considerándose confiable, posteriormente a la aplicación se determinó de nueva cuenta este estadístico y el resultado fue de 0.88, siendo totalmente aceptable y dentro del rango de confianza para su uso (Hernández et al., 2006). Se obtuvo el valor promedio para cada una de las dimensiones de las 7 variables independientes, con posterioridad se asoció a la variable dependiente, utilizando el coeficiente de correlación múltiple a través del SPSS (versión 23), con ello se identifica si existe una estrecha relación entre las variables independientes y la dependiente, o alguna disociación. Las variables utilizadas deben describirse operacionalmente para su comprensión. Véase Tabla 1

Tabla 1: Operacionalización de las Variables Dependiente e Independientes

Variables Dependiente / Independientes	**Concepto**
Rentabilidad	Son las ganancias a distribuir entre los accionistas de las organizaciones, obtenido de la utilidad neta en función a los activos.
Soporte Institucional para el Trabajo	Aportes de la institución al puesto de trabajo, en forma de estructura que configura y soporta el empleo, agrupando sus indicadores en rubros tales como: procesos de trabajo, supervisión laboral, apoyo de los superiores, evaluación del trabajo y oportunidades de promoción.
Seguridad en el Trabajo	Se relaciona con las condiciones que se oferta al trabajador y le da confianza en su relación con el ente económico, incluye rubros tales como:
Integración al puesto de Trabajo	Grado de inserción del trabajador en su actividad laboral, estudia aspectos de pertinencia, motivación y ambiente de trabajo.
Satisfacción por el Trabajo	Es la sensación de gusto o disgusto del trabajador con respecto a la función encomendada, se estudian aspectos relativos a: dedicación a la labora, pertenencia, participación, despliegue de habilidades y aptitudes para el trabajo, reconocimiento y autovaloración.
Bienestar logrado a través del Trabajo	Posición de satisfacción por las necesidades básicas, que incluye lo obtenido mediante el desarrollo del trabajo. Evalúa los aspectos de: identidad organizacional, igualdad de puestos en la estructura empresarial, vivienda y aspectos de salud.
Desarrollo personal del Trabajador	Valor agregado personal obtenido por la actividad laboral; se estudian lo relativo a logros, seguridad y mejora personal.
Administración del Tiempo Libre	Es la percepción del gozo del tiempo libre del trabajador, cuando no está en su función laboral, referidas a: tiempo libre, así como al equilibrio entre la vida en sociedad y el ejercicio productivo.

Para una mejor interpretación de los resultados a alcanzar, en la Tabla 1 se definen las 8 variables que son estudiadas y que en su conjunto integran la rentabilidad y el instrumento que mide la calidad de vida laboral; asimismo, cada una de ellas en lo particular, se evalúa a través de subdimensiones que están contenidas en el concepto, y se estructuran en un cuestionario.

RESULTADOS

Como se muestra en la Tabla 2 la rentabilidad de las empresas oscila entre un 0.29 hasta 0.39, mientras que los valores percibidos para la calidad de vida fluctúan entre los valores de 1 a 4, esto es de "poco satisfactorio" a "muy satisfactorio".

Tabla 2: Rentabilidad y Calidad de Vida, Resultados Empresariales y Apreciación de Trabajadores

Rentabilidad – Calidad de Vida								
EMPRESA	RENTABILIDAD Y	SOPORTE INSTITUCIONAL X1	SEGURIDAD EN EL TRABAJO X2	INT- AL PUESTO DE TRABAJO X3	SATISFACCIÓN POR EL TRABAJO X4	BIENESTAR POR EL TRABAJO X5	DESARROLLO PERSONAL X6	ADMINISTRACIÓN DEL TIEMPO X7
1	0.33	4	4	4	2	3	3	3
2	0.31	3	4	3	3	3	4	2
3	0.32	4	4	3	4	3	3	4
4	0.31	2	4	3	3	4	4	2
5	0.33	3	4	2	3	3	4	4
6	0.29	2	3	2	3	3	4	3
7	0.30	2	3	3	3	2	4	4
8	0.31	3	4	2	3	4	3	3
9	0.30	2	2	4	3	3	3	4
10	0.33	4	3	3	2	3	4	4
11	0.30	3	4	4	3	1	3	3
12	0.31	2	3	3	4	3	3	4
13	0.33	3	4	3	3	3	3	4
14	0.33	4	3	4	4	2	2	4
15	0.32	2	4	3	2	3	4	3
16	0.34	4	3	3	4	3	4	3
17	0.30	3	4	2	3	4	3	3
18	0.29	3	2	3	1	3	3	4
19	0.38	3	3	4	3	3	4	3
20	0.31	2	4	3	3	3	3	4
21	0.36	4	3	4	2	3	3	4
22	0.34	3	2	2	3	3	4	4
23	0.33	3	3	4	3	3	3	4
24	0.36	4	3	3	3	3	4	3
25	0.35	4	4	4	2	3	3	4
26	0.34	3	4	3	4	3	3	2
27	0.33	3	3	4	4	3	3	3
28	0.33	2	3	2	3	4	4	4
29	0.35	3	4	3	4	3	4	3
30	0.31	3	4	3	3	3	3	4
31	0.37	3	3	3	4	3	4	3
32	0.36	2	3	4	2	3	4	4
33	0.33	4	3	3	4	2	3	4

Como se aprecia en la Tabla 2, los resultados financieros de rentabilidad para las 33 empresas oscilan entre 0.29 hasta 0.39, mientras que la percepción de la calidad de vida laboral arroja valores desde 1 "poco satisfactorio" a 4 "muy satisfactorio".

La investigación cualitativa, que se refiere a la variable independiente "X", se realiza a través de las encuestas a 264 trabajadores. Los ítems de cada dimensión fueron calificados como: nada satisfactorio, poco satisfactorio, neutro, satisfactorio y muy satisfactorio, y posteriormente se convirtieron a valores cuantitativos que van del "0" al "4". La investigación financiera, identificada como la variable dependiente "Y", parte de la obtención de los estados financieros necesarios para este efecto que son: el Estado de Posición Financiera (Balance General) y el Estado de Resultados (Estado de Pérdidas y Ganancias) al cierre del ejercicio 2015. A los datos extraídos se le aplica el modelo financiero de: rentabilidad, obteniendo las informaciones cuantitativas con la que se construye una matriz de control conjuntamente con las variables independientes "X", posteriormente se someten al proceso de pruebas estadísticas por medio del software: Statistical Package for the Social Sciences (SPSS.23). Se estima un modelo de regresión y correlación múltiple de rentabilidad – calidad de vida laboral, con los resultados: 1. Todas las variables independientes – componentes de la dimensión calidad de vida: X_1 Soporte institucional, X_2 Seguridad en el trabajo, X_3 Integración al puesto de trabajo, X_4 Satisfacción por el trabajo, X_5 Bienestar por el trabajo, X_6 Desarrollo personal y X_7 Administración del tiempo, fueron incluidas en el modelo, esto es, ninguna fue rechazada para el análisis al ser su valor diferente a cero, 2. Todas las variables independientes – componentes de la dimensión calidad de vida : X_1 Soporte institucional, X_2 Seguridad en el trabajo, X_3 Integración al puesto de trabajo, X_4 Satisfacción por el trabajo, X_5 Bienestar por el trabajo, X_6 Desarrollo personal y X_7 Administración del tiempo presentan un coeficiente de correlación múltiple (R) del 78.7%, su coeficiente

de determinación (R^2) es de 61.9%, el Error Típico de la Estimación de 0.01571, con un nivel de significancia de 0.003. El análisis de la varianza (ANOVA) arroja un estadístico F con valor de 3.593 mayor al nivel de significancia que es de 0.004. Se obtuvo el valor que adquiere la variable dependiente Y cuando las variables independientes son iguales a 0 y está representado por una constante (a) con valor de 0.014. Asimismo, se obtienen los coeficientes B (Beta) para las siete variables independientes, con intervalo de confianza del 95%, para cada una de las variables independientes "X" cuyo valor representa cómo los valores de la variable dependiente Y puede variar por cada unidad de variación en las variables independientes X: .015, .020, .021, .010, .016, .027 y .008, respectivamente. La ecuación de regresión múltiple es la siguiente:

$$Y = 0.014 + 0.015\ X_1 + 0.002\ X_2 + 0.021\ X_3 + 0.010\ X_4 + 0.016\ X_5 + 0.027\ X_6 + 0.008\ X_7$$

El modelo planteado con anterioridad se verifica mediante el ajuste de bondad, que consiste en sustituir los valores reales en la ecuación para obtener el valor estimado de la rentabilidad y compararla con su valor real. Véase Tabla 3

Tabla 3: Verificación de la ecuación de correlación con el ajuste de bondad

Empresa	Rentabilidad Real	Rentabilidad Estimada
1	0.33	0.41
2	0.31	0.40
3	0.32	0.42
4	0.31	0.41
5	0.33	0.40
6	0.29	0.36
7	0.3	0.37
8	0.31	0.38
9	0.3	0.36
10	0.33	0.41
11	0.3	0.37
12	0.31	0.37
13	0.33	0.39
14	0.33	0.38
15	0.32	0.39
16	0.34	0.42
17	0.3	0.38
18	0.29	0.33
19	0.38	0.41
20	0.31	0.38
21	0.36	0.40
22	0.34	0.36
23	0.33	0.39
24	0.36	0.41
25	0.35	0.42
26	0.34	0.39
27	0.33	0.40
28	0.33	0.38
29	0.35	0.42
30	0.31	0.39
31	0.37	0.40
32	0.36	0.40
33	0.33	0.38

Al sustituir los valores de la ecuación obtenida por la correlación múltiple y aplicar el ajuste de bondad se observa la tendencia de los valores estimados de rentabilidad, que en todos los casos es positiva y mejora la situación financiera de la empresa, confirmándose su utilidad.

CONCLUSIONES

El instrumento utilizado para la investigación aplicado a las empresas del sector turístico en el Municipio de Campeche, al ser censal permite referirnos a conclusiones generalizadas que pueden servir de guía y

orientación a este tipo de organizaciones. El modelo de regresión múltiple obtenido de rentabilidad – calidad de vida laboral de los trabajadores es factible utilizarlo como instrumento predictivo para alcanzar el punto ideal de la ansiada calidad y que influye en los resultados financieros empresariales. Es concluyente que las 7 dimensiones de la calidad de vida laboral: 1. Soporte institucional, 2. Seguridad en el trabajo, 3. Integración al puesto de trabajo, 4. Satisfacción por el trabajo, 5. Bienestar por el trabajo, 6. Desarrollo personal y 7. Administración del tiempo, son factibles de ser consideradas como predictores de la rentabilidad empresarial. Se enfatiza ello toda vez que el coeficiente de correlación múltiple arroja 78.7% y el de determinación 61.9%, que son bastante aceptables, esto significa que todas las variables independientes están asociadas con una fuerte tendencia positiva a la rentabilidad empresarial.

La importancia del resultado radica en que al ser un grupo representativo de empresas del sector turístico, y este es uno de los detonantes actuales de la economía del estado, al directivo le interesa conocer los renglones que debe conjugar para mantenerse en el mercado derivándose en beneficios de rentabilidad y de mejora en la calidad de vida de los trabajadores, que ya no solo se está pensando en la parte de los accionistas sino también en los impactos en lo personal y la colectividad social. Los resultados permiten confirmar las hipótesis planteadas inicialmente no solo en lo particular sino a través de las diversas investigaciones que sustentan el trabajo, de que si se establecen estrategias que mejoren la calidad de vida de los trabajadores, esto se verá reflejado en los rendimientos de la organización, y que va a beneficiar no solo a los propietarios sino a todos los que tienen inversiones en ella, ya sea a corto, mediano o largo plazo. En general, los resultados de este estudio presentan variadas implicaciones para el mundo académico y profesional. Particularmente entrega información al mundo académico sobre la forma diferente de medir la calidad de vida laboral a partir de la rentabilidad empresarial, ya que como lo confirma la literatura en la medida en que son atendidas las expectativas de los trabajadores, estos pondrán mayor énfasis en el apoyo a los resultados de la organización. Relativo al mundo profesional, les permite a las empresas conocer la calidad de vida de sus trabajadores, como variable determinante para los resultados empresariales, porque este concepto se relaciona e influye en las utilidades que generan y a partir de ahí la distribución a los terceros interesados.

RECOMENDACIONES

Como última referencia, el estudio que se presenta posee algunas limitaciones y que se presentan como futuras líneas de investigación. Como, por ejemplo, es discutible la forma en que se ha medido la variable de calidad de vida laboral, pero se optó por esta forma por ser una forma objetiva ya utilizado en otras sociedades y contextos según la literatura manejada en el apartado correspondiente. En un próximo estudio se analizarán cada una de las variables independientes – siete- para determinar cuál de ellas es la que tiene mayor asociación a la rentabilidad empresarial. Satisface corroborar que los resultados alcanzados son similares a los obtenidos por Zohurul y Siengthai (2009), quienes presentan una relación positiva entre calidad de vida laboral y lo resultados empresariales, aunque ellos lo manejan muy por debajo de su expectativa, esto es, no tan significativa como esperaban. Caso contrario al del estudio que se presenta, en donde en el sector turístico campechano es relevante. Se recomienda que al replicar este estudio se contextualice a la realidad empresarial de cada país o región a efecto de obtener los resultados esperados y sirva como instrumento de toma de decisiones.

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PROPUESTA DE MEJORA EN EL NIVEL DE SERVICIO DEL CENTRO DE ACOPIO CARROSLISTO - BOGOTÁ

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RESUMEN

El siguiente es un estudio de enfoque mixto y de tipo descriptivo, analítico y deductivo, que tiene como objetivo elaborar una propuesta para el mejoramiento del nivel de servicio, en las instalaciones del centro de acopio de CARROSLISTO en Bogotá. Esta compañía debido a su éxito se ha esforzado arduamente por sobrepasar cada vez más las expectativas de sus clientes en calidad, diseño y servicio. Para la realización de este trabajo se realizó un diagnóstico completo de las instalaciones, un plan de la gestión de operaciones, se definió un procedimiento e instructivos y se realizó una evaluación de la propuesta que garantizará un nivel de servicio óptimo en las instalaciones del centro de acopio CARROSLISTO en Bogotá. Como resultado de la implementación de la propuesta, se logrará la entrega de vehículos en correctas condiciones en el tiempo señalado, obteniéndose la satisfacción del cliente debido a la calidad del servicio, permitiendo la fidelización del cliente respecto a la marca con un impacto positivo en las ventas futuras.

PALABRAS CLAVE: Nivel de Servicio, Logística

PROPOSAL FOR IMPROVEMENT IN THE LEVEL OF SERVICE CENTER CARROSLISTO GATHERING - BOGOTA

ABSTRACT

The following is a study of mixed approach and descriptive, analytical and deductive, which aims to develop a proposal for improving the level of service, facilities CARROSLISTO collection center in Bogotá. This company due to its success has striven hard to surpass increasingly customer expectations in quality, design and service. To carry out this work a full diagnostic facilities, a plan of operations management performed a procedure and instructions defined and an assessment of the proposal to ensure an optimum level of service in the center facilities was carried out CARROSLISTO gathering in Bogotá. As a result of the implementation of the proposal, delivery vehicles will be achieved in the right conditions at the appointed time, resulting in customer satisfaction because of the quality of service, allowing customer loyalty regarding the brand with a positive impact on future sales.

JEL: L6, L7, M1

KEYWORDS: Level Service, Logistics

INTRODUCCION

El constante movimiento del mercado automotriz, ha sentado las bases para que las empresas se vean inmersas en ambientes competitivos cada vez más dinámicos donde cualquier decisión, por pequeña que sea, puede representar en una suma importante ganancias o pérdidas. Hoy en día, de acuerdo a aspectos cambiantes del mercado automotriz colombiano, es más común ver cómo algunas marcas se ven en

constante adaptación bien sea desde el diseño y desarrollo tecnológico de sus productos, la reducción en tiempos y costos en diferentes áreas operativas, la inversión en nuevos tipos de mercados, mecanismos para una mejor atención al cliente, hasta el desarrollo de nuevas campañas de venta de una o varias líneas de productos. Sin embargo, si no se poseen procesos eficientes, estructurados y controlables, estos cambios podrían representar en pérdidas en cualquier organización. Es por esta razón, que surge el análisis y formulación de procesos en el centro de acopio de la empresa CARROSLISTO, ya que como área responsable de la entrega de vehículos alistados según requerimientos del cliente a toda la red concesionarios, se encuentra experimentado dificultades en cuanto al cumplimiento en entregas a tiempo y de calidad, más aun ya que el centro de acopio deberá estar en capacidad de suplir a nuevos concesionarios que serán abiertos el presente año. Si estas operaciones son ejecutadas con altos esquemas de calidad, bajos costos y menores tiempos de alistamiento, conllevará de esta manera a un mayor reconocimiento de la marca CARROSLISTO en el país, así como también un aumento en las utilidades a nivel nacional. Este trabajo tiene como objetivo elaborar una propuesta de mejora en el nivel de servicio del Centro de Acopio de CARROSLISTO en Bogotá, buscando la disminución en los tiempos de entrega de los vehículos hacia la red de concesionarios. En principio se realizó un diagnóstico sobre los procedimientos que se llevan a cabo actualmente en el centro de acopio CARROSLISTO para la entrega del producto. Se desarrolló un plan de mejora del funcionamiento del centro de acopio a partir de la situación actual, se plantearon nuevos procedimientos que permitan el mejoramiento de los tiempos de entrega y se evaluaron los costos y beneficios de la propuesta de mejora.

REVISIÓN DE LITERATURA

Según el último informe realizado por BBV Research para el año 2015 del sector automotriz colombiano representó el 1,6% del PIB que junto al sector motociclista representan cerca del 4% de la producción bruta del país, generando a su vez 22,3 mil empleos. Esta investigación logró determinar que la demanda automotriz en el país proviene principalmente del mercado interno abastecido en un 70% con importaciones para todo el país. Actualmente existen 8 ensambladoras concentradas en 4 empresas, estas son: Sofasa, GM Colmotores, Hino y CCA. Estas plantas representan el 99% de la producción nacional y del 80% son vehículos particulares. Para el año 2014 las ventas de vehículos en el país ascendieron a 328,5 mil unidades, que es representado por aumento del 11,8% frente al año anterior de 294 mil unidades. Esta cifra es soportada a su vez, debido al incremento en ventas del 11,1% en vehículos particulares, 18,1% en vehículos utilitarios, 15,8% en vehículos de carga y 3% en pick-ups, pero presentando un descenso del -13% en la venta de taxis. Como resultado las principales marcas beneficiadas fueron: Chevrolet con 85.501 unidades vendidas, Renault con 51.027, KIA con 31.644, Hyundai con 21.777, Ford 21.416 y Nissan 21.145, donde las marcas que representaron el mayor aumento en ventas respecto al año 2013 al 2014, fueron: Suzuki con un aumento del 59%, Ford 32%, Renault 19%, Mazda 18% y Volkswagen 17%.

Sin embargo, los datos referentes a las ventas de vehículos comerciales para el mes de enero y febrero del año 2015 muestran una desalación marcada respecto a los vehículos particulares con una reducción del -4,5% entre diciembre y enero y un -4%, entre los meses de enero y febrero, además presentando una devaluación del 25% para el año 2015, debido a la fortaleza global del dólar y la caída del precio del petróleo, lo cual implicaría un incremento en los precios del 10%, siendo mayor en vehículos importados (BBVA Research, 2015). Según las últimas cifras, se espera una reducción en el volumen de ventas de vehículo para el año 2016 con un volumen estimado de ventas de 280 mil unidades, lo cual es un 12% menos que el año anterior, lo cual denota una desaceleración en el mercado, aunque con una relativa estabilidad con un promedio de 300 mil unidades vendidas frente a años anteriores (2012 con 310.406 unidades y 326.023 para el año 2014), lo cual representa un ambiente de mayor nivel de competitivo en las empresas de estos sectores (Baraya Rubiano, 2015).

Debido al comportamiento en los precios del petróleo, vistos a mediados del 2015 e inicios del 2016, este fenómeno acompañado del poder adquisitivo y el aumento en las tasas de interés de los créditos,

representarán una beneficio a la exportación contrario a lo que le ocurre a las importación de vehículos en el país (Portafolio, 2015). Reingeniería se puede definir como: "La revisión fundamental y rediseño radical de procesos para alcanzar mejoras espectaculares en medidas críticas y contemporáneas de rendimiento, tales como, costos, calidad, servicios y rapidez" (Hammer & Champy, 1994). El nivel de servicio surge por la necesidad de darle una pronta respuesta a las diferentes peticiones que tiene el cliente y se da por que el cliente siempre busca que lo que solicita pueda tener una pronta respuesta. Si el cliente no exigiera una fecha precisa para lo que solicita, se hablaría de un nivel de servicio del 100% y esto rara vez se da. En muchos casos el nivel de servicio está determinado gracias a la competencia y está establecido entre uno y otro competidor, es necesario analizar y tener la consideración que si se quiere tener un nivel de servicio alto, este debe ser equiparado con la inversión económica que conlleva darle al cliente la prontitud a su solución (Amador, 2010). El nivel de servicio está dividido en dos tipos de mediciones, comúnmente utilizados en los centros de acopio, con el objetivo de cuantificar el valor del servicio que se presta al cliente, estos son:

TIPO I: Entregas a tiempo: el cual está enfocado en verificar la cantidad de carros que son entregados en el tiempo prometido al cliente, se debe calcular cada mes, de tener un bajo indicador en este tipo de nivel de servicio una empresa puede tener sobre costos en stock de seguridad, así como un bajo nivel de servicio y perdida de ventas futuras.

TIPO II: Entregas completas: este indicador ayuda a medir la cantidad de pedidos que son entregados al cliente final completos, sobre la cantidad de pedidos finales que se hacen, este ayuda a controlar la cantidad de inventario agotado que maneja el centro de acopio así como el nivel de cumplimiento que se tiene (Anibal, 2008).

Una de las principales razones por las cuales se logra la fidelización de un cliente con determinada compañía está directamente relacionado con la satisfacción que este encontró al comprar el producto o utilizar el servicio prestado por la empresa en cuestión. Cuando un cliente se encuentra en un nivel de insatisfacción, tan pronto como conozca un producto semejante pero de diferente empresa cambiará de manera inmediata a ésta, cuando un cliente se encuentra satisfecho con el servicio, seguirá comprándole a la misma empresa siempre y cuando no exista un competidor que le entregue un producto o servicio un poco mejor del que está recibiendo con la empresa actual, pero un cliente que se encuentre en el estado de complacencia siempre le será leal a la empresa, ya que encuentra una complacencia emocional con la empresa que supera una simple afinidad racional (Thompson, 2016).

METODOLOGIA

El ejercicio realizado es un estudio de enfoque mixto, descriptivo y analítico que tiene como objetivo realizar una propuesta de mejoramiento de los procesos para el aumento en el nivel de servicio en la empresa Carroslistos. Para lo anterior se realizaron visitas a las instalaciones de la empresa con el fin de obtener la información necesaria para valorar el nivel de servicio. Se realizaron diagramas de flujo de proceso, diagramas de recorrido, diagramas de causa-efecto, diagrama de Pareto, cursogramas y listas de chequeo.Se revisaron las quejas y reclamos en las entregas de vehículos, los documentos del sistema de gestión de calidad, se realizaron entrevistas al personal operativo y administrativo del centro de acopio. Posteriormente se elaboró la propuesta de rediseño de los nuevos diagramas de flujo y diagramas de recorrido, así como de nuevos procedimientos, instructivos y formatos, que permiten lograr el mejoramiento del nivel de servicio. Finalmente se evaluó la viabilidad de la propuesta a través un análisis de costo-beneficio. En cuanto al alcance, la investigación es de carácter mixto. En principio es de carácter cualitativo ya que se evidencian los problemas en la empresa por visita directa, posteriormente es cuantitativa porque se realizan análisis de recorridos y mediciones de tiempos. La investigación es de tipo transversal porque los datos se recolectan en un solo momento en el tiempo. Finalmente todo el procedimiento termina en un tipo de investigación

deductiva porque se comprobará la hipótesis de que a partir del mejoramiento de los procedimientos es posible lograr el mejoramiento del nivel de servicio.

RESULTADOS

Según las observaciones realizadas por el nivel de servicio ofrecido por el centro de acopio en Bogotá, se han detectado un flujo cada vez mayor de quejas y reclamos por parte de los clientes respecto al estado y tipo de alistamiento realizado en sus vehículos. Esto debido al nivel competitivo que experimenta el mercado automotriz colombiano principalmente en el manejo de precios y ofertas, ha generado mayores desafíos en las marcas importadoras ya que éstas se han visto seriamente afectadas por la devaluación del peso colombiano frente al dólar y no cuentan con un tratado de libre comercio firmado con los países de sus fábricas de origen, como es el caso de la empresa CARROSLISTO. Debido a este aspecto, la marca CARROSLISTO se ha visto en la necesidad surgida del crecimiento de la compañía, de crear más plantas ensambladoras en la región, con el fin mejorar su competitividad en el mercado americano. Por esto, mientras estas construcciones se llevan a cabo, es de vital importancia generar un nivel de servicio superior para la entrega de vehículos, en cuanto a tiempo y correcto alistamiento, lo que producirá una mayor fidelización del cliente respecto a la marca CARROSLISTO.

El acelerado crecimiento de la compañía por la demanda progresiva de vehículos ha generado dificultades en los procesos de alistamiento generándose quejas y reclamos en el área de entregas durante el año 2015. Con el fin de buscar aquellas variables que inciden directamente en la satisfacción del cliente, a continuación se registran los resultados en el siguiente diagrama de Pareto. Según este análisis de 142 quejas y reclamos de clientes, se logra observar que aquellos factores que inciden en el 80% de éstas, están relacionados con las labores inadecuadas de alistamiento, demoras respecto a las fechas de entrega y faltantes en accesorios prometidos a los clientes. De conformidad con el diagnóstico realizado por el centro de acopio de Bogotá CARROSLISTO y la metodología de la reingeniería, surge la necesidad de diseñar nuevos procesos que brinden un mejor desempeño a las labores del centro acopio, así como también realizar la formulación de procedimientos e instructivos que faciliten la correcta implementación del cambio. Según la metodología de reingeniería, una vez realizadas las fases de invención y concepción, nace la fase de diseño detallado de procesos, etapa donde surge la formulación de nuevos procesos que se encuentran orientados al cambio y que brindarán una mejora en la ejecución de las actividades del centro de acopio CARROSLISTO.

Según la programación actual de vehículos, existen dos tipos de clientes que son: Cliente Estándar y Cliente No Estándar. El cliente estándar es aquel que desea su vehículo original de fábrica, sin adición de accesorios, y el cliente no estándar es aquel que por medio de un pago extra solicita la instalación de uno o más accesorios, los cuales brindan mayor funcionalidad al vehículo o un cambio de apariencia. Para éstos dos tipos de clientes se presentan diferencias en el alistamiento, mientras que para el cliente estándar solo son necesarias las labores de lavado y embellecimiento, para el cliente no estándar, se debe contar con mayor tiempo para la instalación de accesorios junto con las habituales labores de lavado y embellecimiento. Es por esto que se propone la creación de dos líneas de alistamiento, la zona en espera de accesorios y la zona en espera de embellecimiento. En la zona de espera de accesorios los auxiliares de almacenamiento ubicarán los vehículos programados para la instalación de accesorios y en la zona de embellecimiento se ubicarán los vehículos que necesitan única y exclusivamente el lavado y embellecimiento, donde posteriormente todo vehículo que termine de su instalación de accesorios, pasará a formar fila en esta área. Esta nueva organización, que busca la disminución del recorrido de los vehículos en el área de alistamiento por medio de la subdivisión en grupos, permitirá a los vehículos de los clientes no estándar (zona de espera por instalación de accesorios) entrar directamente a las áreas de instalación y a los vehículos estándar (zona de espera por embellecimiento) ubicados de forma horizontal, se les facilitará el recorrido hacia el área de lavado. Éste tipo de organización también en la zona de entregas con destino a la zona sur, logrará disminuir los movimientos en el almacenaje en las niñeras de la compañía. La reducción

de movimientos de los vehículos, generará un menor consumo de combustible, así como también establecerá una herramienta visual que logrará disponer un mecanismo de control por parte del personal supervisor de las compañías en tercerización, conociendo así la cantidad de vehículos que pasarán por la instalación de accesorios y lavado. Con esta organización, se facilitará el control visible de los vehículos que se encuentran en alistamiento según la programación, repercutiendo en un flujo constante de trabajo en estas áreas que serán alimentadas de vehículos por los auxiliares de almacenamiento. Por medio de labores de adaptación y acondicionamiento, se suplirán las necesidades de almacenaje del centro de acopio de forma segura y rápida, con lo que se estima una reducción en tiempo de 150 minutos, que facilitará oportunamente la labor de instalación y supervisión, impactando positivamente el servicio de alistamiento.

Actualmente el personal supervisor de las compañías en tercerización cuenta con oficinas lejanas de las operaciones que despeñan su personal a cargo, razón por la cual se deben movilizar constantemente para la realización de informes, la revisión de la programación en los equipos de cómputo y la supervisión del personal. Por lo tanto para aumentar el nivel de control que ejercen éstos supervisores en las labores de lavado e instalación de partes y accesorios ejecutadas por sus operarios, se propone la disposición de dos oficinas ubicadas dentro del espacio de alistamiento de vehículos, donde se pueden trasladar las oficinas del personal supervisor, otorgando así una plena visibilidad de la operación que desempeña su personal.

Según las observaciones realizadas al proceso de lavado, se determinó que éste demoraba en promedio ocho minutos por vehículo sea grande o pequeño y el proceso de embellecimiento que contempla el aspirado, matizado y polichado tarda en promedio 90, pero en algunos casos un máximo dos horas y media por vehículo. Estos tiempos se ven directamente relacionados con los cinco espacios disponibles de embellecimiento, ya que con un promedio de 90 minutos en labores de embellecimiento en estos espacios designados, se obtiene un total de 25 vehículos diarios dentro del área del centro de acopio. Es por esto que en beneficio de la disminución de los tiempos de alistamiento y posterior entrega de vehículos, se ve la necesidad de ocupar un espacio auxiliar para la instalación de la tapicería de forma que se agilice el proceso de embellecimiento. Esta utilización de un espacio de tapicería, se justifica porque los procesos de tapizado demoran 15 minutos en desmonte, luego la silletería es transportada fuera de las instalaciones para su trabajo respectivo y tarda 72 horas hasta su reingreso para lo cual se toman otros 15 minutos para su nueva instalación. Estos espacios de tiempo donde los vehículos son tapizados y destapizados, quedan generalmente inutilizables debido a la espera de 72 horas, por lo que puede aprovecharse uno de estos espacios para labores de embellecimiento.

Esta ocupación del espacio de la tapicería y del área auxiliar, permitirán la generación de otros 2 espacios más, es decir un total de 9 espacios para el área de embellecimiento, lo cual repercutirá en un total de 45 vehículos alistados por día, optimizando los tiempos de entrega. Según el diagnóstico, una vez el vehículo es inspeccionado y ubicado en el área de ingresos, a cada vehículo le son retiradas las herramientas, los manuales, así como las partes sueltas, que pertenecen a cada vehículo entregado por el centro de acopio en Palmaseca, Esto debido a pueden ser fácilmente robados, ésta circunstancia da origen a la medida de almacenamiento. Sin embargo, esta medida generada por el centro de acopio de Bogotá, no contempla que dichos elementos al estar registrados en las Actas de Entrega y/o Movilización (Anexo D) como inventario del vehículo por razones de control de inventario debido a los traslados realizados por los transportistas, resulta innecesaria su extracción, puesto que un vehículo al pasar a manos del cualquier personal de la compañía deberá recibir el acta del vehículo donde después de realizada una inspección, será reportado cualquier cambio detectado en el inventario, el cual servirá de medio de verificación para realizar el respectivo cobro al responsable de la entrega.

De acuerdo al conteo específico de antenas y frontales se puede apreciar que hay variaciones en inventario que le representan a la compañía una pérdida por más de 80 millones de pesos en tan solo estos artículos, por lo que deben hacer continuos pedidos a la bodega nacional de repuestos de la compañía, ocasionando demoras para el cliente que resultan del tiempo que se toma el transporte de dichas partes. Es por ello, que

se propone que el espacio de almacén sea movilizado a un espacio cerrado y un auxiliar de repuestos lleve el control de este inventario, así como también reciba los accesorios que luego entregará al personal de las empresas en tercerización para la instalación, disminuyendo los largos trayectos del personal y reduciendo los tiempos de instalación y posterior entrega de vehículos al cliente. En consonancia al mejoramiento de las operaciones expuestas anteriormente, se establece el siguiente procedimiento e instructivos a seguir en el centro de acopio de CARROSLISTO en Bogotá, estableciendo así la estandarización de los procesos que repercutirán en la reducción de un 80% en quejas y reclamos por parte de los clientes en el alistamiento y entrega de vehículos en las fechas establecidas. Finalmente se elaboró un instructivo para la recepción y almacenamiento de vehículos, otro para la trasferencia de vehículos con novedades a taller, un tercer instructivo para la Planeación y Programación de Vehículos para Alistamiento, uno para la asignación de órdenes de trabajo, un quinto instructivo para la recepción de traslados almacenes de repuestos concesionarios y un instructivo para la entrega de los vehículos.

CONCLUSIONES

Con el desarrollo de este proyecto en el centro de acopio de CARROSLISTO en Bogotá, se observará la mejora en el nivel de servicio prestado en la compañía, de acuerdo a los puntos críticos detectados en el diagnóstico realizado. Por medio de la implementación del procedimiento general, como el instructivo de planeación y programación, se logrará el control del alistamiento de vehículos de forma clara y estandarizada, lo que incidirá en una programación periódica de los vehículos, evitando retrasos debido a programación De acuerdo a los nuevos indicadores de gestión formulados y la no modificación o reprogramación de vehículos en el sistema SOCASE, se establecerá el mecanismo por el cual se medirá correctamente la operaciones desempeñadas en del centre de acopio. Siguiendo los procedimientos de programación y planeación de vehículos, se establecerá el camino para que las vitrinas no establezcan compromisos de entrega equivocados con los clientes, ya que de acuerdo a los cambios propuestos en el proceso, toda fecha de entrega establecida por el jefe del centro de acopio será cumplida a cabalidad sin modificación alguna. Se eliminarán los reproceso de vehículos con destino a las vitrinas del sur, por lo que desaparecerá la confirmación del transporte de vehículos. Por medio de esta política, se obligará a las vitrinas a revisar sus inventarios de vehículos antes de realizar un alistamiento, como también al solicitar este, tener la certeza y seguridad de la venta del vehículo con el cliente, solucionando el problema de vehículos con labor de instalación de accesorios realizada sin dueño alguno. Se establecerá un área de inspección y de control de calidad, por medio del instructivo y formato establecido. A causa de esto, se realizará una revisión a todo vehículo por el cual se le hayan realizado procesos de alistamiento, detectando así todo novedad que puedan manifestar los clientes a la hora de su entrega.

En consonancia a los problemas de control por faltantes en el área almacenamiento, se formulará la ubicación de un almacén apropiado para el almacenaje de accesorios, antenas, frontales, tapetes, entre otros componentes que hacen parte del alistamiento de vehículos a excepción del almacenaje de menaje de vehículos, producto de que dicha de remoción de estos componentes será eliminada del proceso. De esta manera, se logrará la disminución en recorrido tanto del personal auxiliar de almacenamiento, como del personal supervisor tercero de instalación por la solicitud de accesorios. Por medio de este almacén que estará a cargo del mismo auxiliar de repuestos encargado del suministro de accesorios en el anterior almacén, brindará los mecanismos de control, también expuestos en el instructivo definido (instructivo para recepción de traslados almacenes de repuestos), necesario para el centro de acopio en Bogotá. Es de esta forma que en conclusión, se mejorarán las operaciones y procedimientos de alistamiento de vehículos en el centro de acopio, repercutiendo así en la reducción de un 80% en quejas y reclamos, relacionados con las labores de alistamiento, las demoras en entregas y faltantes por instalación de accesorios en vehículos entregados, por el que este trabajo de grado dispone la solución

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DISEÑO DE UN SISTEMA DE PLANEACIÓN Y CONTROL DE LA PRODUCCIÓN EN LA EMPRESA NATULIVE S.A.S PARA ABASTECER EL CANAL DE GRANDES SUPERFICIES

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RESUMEN

El siguiente es un estudio de enfoque mixto y tipo descriptivo, analítico y deductivo, desarrollado en la empresa Industrias Natulive S.A.S. Esta empresa se dedica a la producción y distribución de productos naturales como: amaranto, linazas, quinua y harina de alpiste. En este proyecto inicialmente se caracterizó la empresa describiendo sus generalidades, el funcionamiento de la cadena de suministro y el proceso de producción, identificando las oportunidades de mejora al diseñar un sistema de planeación y control de la producción enfocado en el canal de grandes superficies. Para esto se calculó la capacidad de producción de la empresa y se estableció una metodología para realizar los pronósticos de la demanda. De esta manera se determinaron los elementos que conformarán el sistema de planeación y control de la producción. En el diseño de este sistema se tuvo en cuenta la capacidad de producción instalada para satisfacer los pronósticos de la demanda calculados, para esto se analizaron los diferentes métodos de producción a través de la planeación agregada y se eligió el óptimo con respecto al costo y el cumplimiento de los pronósticos. Posteriormente, se procedió a desagregar la producción, se determinó la cantidad de producción requerida por producto individualmente, para luego realizar el plan maestro de producción (MPS) incluyendo el cálculo de los inventarios de seguridad, y estableciendo los requerimientos de materiales. Adicionalmente se determinaron los indicadores de control que le facilitarán a la empresa la visualización de su sistema productivo. Finalmente se analizó la valoración económica para encontrar la relación beneficio-costo de la implementación del sistema de planeación y control.

PALABRAS CLAVE: Planeación de la Producción, Control de la Producción

DESIGN OF A SYSTEM OF PLANNING AND CONTROL OF PRODUCTION IN THE COMPANY NATULIVE S.A.S CHANNEL TO SUPPLY LARGE SURFACES

ABSTRACT

The following is a study of mixed approach and descriptive, analytical and deductive, developed at the company Industrias Natulive S.A.S. This company is engaged in the production and distribution of natural products such as amaranth, linseeds, quinoa flour and birdseed. In this project initially the company was characterized describing its generalities, the operation of the supply chain and production process, identifying opportunities for improvement in designing a system of planning and production control focused on the channel superstores. For this production capacity of the company it was calculated and established a methodology for forecasting demand. Thus the elements that make up the system of planning and production control were determined. In designing this system took into account the production capacity installed to meet forecasts of the calculated demand for this different production methods were analyzed through the aggregate planning and optimal was chosen with respect to cost and compliance with forecasts. Subsequently, we proceeded to disaggregate production, the amount of output required by product

individually determined, then undertake the Master Production Scheduling (MPS) plan including calculating safety stocks, and establishing material requirements. Additionally control indicators that will provide the company displaying its production system were determined. Finally the economic valuation was analyzed to find the benefit-cost system implementation planning and control.

JEL: L6, L7, M1

KEYWORDS: Production Planning, Production Control

INTRODUCCION

El consumo de productos naturales es una alternativa que ha venido creciendo en los últimos años, ya que brindan en un menor costo y un menor impacto en la salud que los productos tradicionales, un tratamiento a padecimientos, enfermedades y un estilo de vida saludable, debido a este incremento de productos en el mercado existen empresas que brindan alimentos que son alternativas para llevar este estilo de vida; este es el caso de Industrias Natulive, una empresa joven que comercializa y empaca productos naturales que busca suplir la demanda de dicho mercado en tiendas naturistas, consumidor individual y en la grandes superficies. Sin embargo el crecimiento de esta alternativa, y la entrada de la empresa en la venta de productos masivos del canal de grandes superficies, ha hecho que la compañía tenga problemas en satisfacer la demanda sin tener una planificación de la producción que le permita cumplir las exigencias que se requieren. La empresa planea en su apertura del canal de grandes superficies llegar a más clientes que le brinden un posicionamiento en el mercado y una mejor rentabilidad, este apertura trae consigo retos de producción que están encaminados a realizar una planificación oportuna y acertada para atender las exigencias a las cuales se enfrenta la compañía; para el logro de los objetivos de la compañía se aplican una serie de herramientas que dan solución a los retos de la apertura del canal de grandes superficies, los cuales serán desarrollados en el presente proyecto con un enfoque hacia la producción, y el abastecimiento de este nuevo canal.

Este trabajo tiene como objetivo diseñar un sistema de planeación y control de la producción destinado a abastecer el canal de distribución en grandes superficies de la empresa Natulive SAS, conforme a la capacidad instalada, fuerza de trabajo y niveles de inventario, que satisfaga los pronósticos de la demanda, ventas y operaciones. Inicialmente se describe el proceso productivo de la empresa Industrias Natulive SAS identificando sus particularidades y requerimientos, se establecen los elementos que conformarán el sistema de planeación y control de producción partiendo de los pronósticos de ventas, las características del proceso productivo y el modelo de abastecimiento manejado por la empresa, se determina la capacidad de producción de la planta de la empresa Natulive SAS , se diseña el sistema de planeación y control de la producción ajustado a la capacidad de la planta que permita una programación que responda a los pronósticos de ventas y finalmente se establece una valoración económica evaluando la relación beneficio - costo de la implementación de la propuesta.

REVISIÓN DE LITERATURA

Chase & Jacobs (2011) se refieren al proceso como una "parte de una empresa que toma insumos y los transforma en productos que, según espera, tendrán un valor más alto para ella que los insumos originales" así mismo Prieto (2004) define proceso como "la variedad de recursos que intervienen en una serie de actividades, que arrojaran un producto". De acuerdo con Chapman (2006) existen cinco categorías para describir un proceso utilizado en la producción que consisten en:

Proyecto: Suponen a generación de un producto único, los cuales disponen de un amplio alcance y suelen ser administrados por equipos de individuos con base en sus habilidades particulares y sus enfoques para la planificación y control suelen ser muy amplios.

Proceso de trabajo: Tiene como objetivo lograr la flexibilidad del equipo requerido suele ser empleado para múltiples requerimientos de producción diferentes; los procesos de trabajo se concentran en una en la producción de una gran variedad de requerimientos especiales los cuales exigen procesos flexibles y mayores habilidades de fuerza laboral.

Procesamiento por lotes: Está organizado por un esquema de grupos homogéneos con base en las habilidades de los trabajadores y la maquinaria, dando lugar a que el trabajo se mueva de un área a otra a medida que se desarrolla el proceso.

Procesamiento repetitivo: En este proceso el equipo tiende a ser especificado, la mano de obra no calificada, el gasto del equipo tiende a usarse en la categoría de gastos generales por lo cual tiene efectos en el bajo precio unitario y en la alta competitividad de precios.

Procesamiento continuo: el equipo es altamente especializado y se requiere de poca mano de obra. La capacidad es la tasa de producción máxima de una instalación, la cual puede ser una estación de trabajo o una organización entera (Krajewski & Ritzman, 2000). La planificación de la capacidad consiste en una previsión de las necesidades de capacidad de la planta a largo plazo. Partiendo de esa previsión se determinan las inversiones en instalación y maquinaria (Gonzalez, 2006). Para Chapman (2006) la planificación de ventas y operaciones (PV&O) se realiza con el objetivo de planificar y coordinar recursos incluyendo el tipo, la cantidad y la pertinencia de los mismos, más específicamente tiende a ser una fuente importante para la planificación de niveles de inventario, necesidades de recursos humanos, número de personas, tiempo en que se necesitan, niveles de producción y planificación de la capacidad.

González (2006) define la función de la programación de la producción como "tratar de optimizar en el corto plazo, recursos productivos, programando ordenes concretas y definiendo una serie de prioridades. Chase (2014) argumenta que para analizar la planificación de la producción teniendo en cuenta como los requerimientos se ajustan a las ventas existen varios métodos para obtener un modelo de planificación eficiente, como la técnica de optimización matemática, la simulación del entorno de producción, la simulación de la demanda en torno a los recursos de producción, la nivelación, el seguimiento y la combinación. Los sistemas de planificación y control parten de una demanda real o esperada para generar el producto o servicio el cual es llamado pronóstico. Chapman (2006) define pronostico como " una técnica para utilizar experiencias pasadas con la finalidad de predecir expectativas del futuro". Los pronósticos tienden a ser casi siempre incorrectos, más precisos para grupos o familias que para artículos, más precisos cuando se hacen para periodos cortos, deben tener un error de estimación y finalmente no son sustitutos de la demanda calculada.

Los pronósticos cualitativos hacen referencia a aquellos que se generan a partir de información que no tienen una estructura analítica bien definida, son utilizados cuando no se cuenta con la disponibilidad de información histórica, se basan en juicios de valor por ende tienden a ser subjetivos y a estar sesgados de acuerdo a la experiencia y posición de las personas involucradas. Suelen utilizarse para familias de productos y no para mercados completos (Chapman, 2006). Nahmias (2009) clasifica las técnicas para pronosticar cualitativamente de acuerdo a las opiniones del juicio humano, existen cuatro tipos: agregados de la fuerza de ventas, encuestas al cliente, juicio de opinión ejecutiva y método Delphi. Los pronósticos cuantitativos "son aquellos en los que el pronóstico se deriva de un análisis de datos" es decir se basan de acuerdo a datos históricos (Nahmias, 2009). Entre estos se encuentran el pronóstico causal que consiste en analizar mediante la técnica de la regresión lineal y supone que la demanda se relaciona con algún factor subyacente al ambiente. (Nahmias, 2009); el pronóstico de simulación que permite al encargado del pronóstico manejar varias suposiciones acerca de la condición del pronóstico. (Nahmias, 2009), el pronóstico de análisis de serie de tiempo que se basa en la idea de que es posible utilizar información relacionada con la demanda pasada para predecir la demanda futura, la información anterior incluye varios componentes como influencias de tendencias, estacionales o cíclicas (Chase & Jacobs, 2011).Entre esta

clase de pronósticos se encuentran el análisis de regresión lineal, el promedio móvil simple y ponderado y la suavización exponencial con tendencia.

En los pronósticos de análisis de serie de tiempo es necesario identificar las tendencias para poder enfocar el tipo de método al cual se va a elegir. Hanke y Reitsch (1996) definen tendencia de una serie de tiempo como "el componente a largo plazo que representa el crecimiento o disminución en la serie sobre un periodo amplio". Los componentes de la tendencia son los que permiten seleccionar el método del pronóstico más viable a la serie de datos obtenida. Entre ellos existen el componente cíclico, el estacional y el aleatorio. El cíclico es la fluctuación en forma de onda alrededor de la tendencia y tienden a repetirse en los datos cada aproximadamente dos, tres o más años. El estacional es un patrón de cambio que se repite así año tras año el cual mide la variabilidad mediante meses o trimestres. El componente aleatorio mide la variabilidad de las series de tiempo de que se retiran los otros componentes. Contabiliza la variabilidad aleatoria en una serie de tiempo ocasionada por factores imprevistos y no recurrentes.

La Planeación agregada tiene como objetivo traducir los pronósticos de la demanda a un esquema de planeación para niveles de personal y de producción en una organización, durante un horizonte de tiempo determinado para alcanzar la metas de producción (Nahmias, 2009). El método de planeación agregada está basado en la existencia de una unidad agregada de producción. Cuando la clase de artículos producidos es parecida, una unidad de producción agregada pude corresponder a un artículo "promedio", pero si se producen muchas clases distintas de artículos sería más adecuado considerar unidades agregadas en términos de peso, volumen, cantidad necesaria de trabajo (años- hombre de tiempo de programación), o valor monetario (valor de inventario). No siempre es obvio cual esquema de planeación agregada debe ser el adecuado eso depende del contexto en problema particular de planeación y del nivel de agregación que necesite la compañía (Nahmias, 2009). La producción agregada determina las cantidades de producción agregada y los niveles requeridos de recursos para alcanzar las metas de producción es decir, precisar la cantidad de trabajadores que deben emplearse y la cantidad de unidades agregadas que se necesitan para producir en cada uno de los periodos de planeación; para cumplir con la demanda tan exactamente como sea posible y balancear los problemas causados por el cambio de los niveles de producción y/o fuerza de trabajo. La planeación agregada consta de los siguientes principios suavización, problemas de cuello de botella y horizonte de planeación (Nahmias, 2009).

METODOLOGIA

El ejercicio realizado es un estudio de es un estudio de enfoque mixto y tipo descriptivo, analítico y deductivo, desarrollado en la empresa Industrias Natulive S.A.S. que tiene como objetivo diseñar un sistema de planeación y control de la producción destinado a abastecer el canal de distribución en grandes superficies de la empresa Natulive SAS, conforme a la capacidad instalada, fuerza de trabajo y niveles de inventario, que satisfaga los pronósticos de la demanda, ventas y operaciones. Para lo anterior se realizaron visitas a las instalaciones de la empresa con el fin de obtener la información necesaria para los estudios de tiempos y los diagramas de recorrido, utilizando cámara de video y fotográfica. Se utilizaron herramientas como el Programa Maestro de Producción (MPS), el Plan Maestro de Producción (MRP), histograma, diagrama de Pareto y diagramas de flujo de proceso. Posteriormente se elaboró la propuesta de diseño de un sistema de planeación y control de la producción en la empresa Natulive S.A.S para abastecer el canal de grandes superficies, realizando los nuevos diagramas de flujo que permiten lograr el mejoramiento de la empresa. Finalmente se evaluó la viabilidad de la propuesta a través un análisis de costo-beneficio. En cuanto al alcance, la investigación es de carácter mixto. En principio es de carácter cualitativo ya que se evidencian los problemas en la empresa por visita directa, posteriormente es cuantitativa porque se realizan análisis de tiempos y movimientos. La investigación es de tipo transversal porque los datos se recolectan en un solo momento en el tiempo. Finalmente todo el procedimiento termina en un tipo de investigación deductiva porque se comprobará la hipótesis de que a partir del diseño de un sistema de planeación y control de la producción es posible lograr el mejoramiento de la empresa.

RESULTADOS

Los productos que hacen parte del canal de grandes superficies y son empacados en industrias Natulive hacen parte de las familia de la quinua, linaza, amaranto y harina de aplaste, de acuerdo a la información que brindo Industrias Natulive acerca de las ventas que se han realizado desde la apertura del canal de grandes superficies se realizó un análisis para determinar el producto y el canal más representativo en las ventas de la compañía. Los productos de quinua de vainilla y de chocolate son los más representativos en las ventas con una participación del 30% desde la entrada al canal de grandes superficies. De igual manera los productos de quinua de grano, hojuelas y harina representan menos del 5% de las ventas, asignándolos como los productos con menos rotación en el mercado.

Para abastecerse la empresa trabaja de mano con los proveedores los cuales se dividen en: materia prima, empaque y productos. Los proveedores de materia prima abastecen a la empresa con el material a ser empacado, tal como linaza, amaranto, quinua y harina de alpiste; para cada uno de estos productos se manejan proveedores diferentes que tienen un tiempo de respuesta de pedidos conforme a su capacidad de respuesta. Se cuenta con un único proveedor de empaque que abastece a la compañía con las cajas y bolsas del producto que corresponde a una compañía de litografía y publicidad; por último, se encuentra el proveedor de la familia de productos de Flor y Té los cuales son producidos y empacados especialmente para Industrias Natulive. Para realizar la producción se tiene una línea que cuenta con cuatro operarias y un jefe de producción, el cual es el gerente general de la compañía. Posteriormente, el producto terminado es transportado y almacenado en una bodega en la ciudad de Bogotá perteneciente a Industrias Natulive. El eslabón de outsourcing logístico es realizado por una empresa la cual recibe los productos que se han pedido con anterioridad y los despacha a los clientes pertenecientes a las grandes superficies. Esta compañía realiza toda la gestión de este canal que además del despacho de productos realiza el mercadeo en los almacenes, y la recolección de información respecto al inventario de productos en los anaqueles para posteriormente realizar el pedido a Industrias Natulive, la información obtenida es recibida por Industrias Natulive mediante una plataforma virtual llamada CEN financiero.

Por último se encuentra el eslabón de los consumidores los cuales adquieren el producto mediante dos formas, la primera es por medio de los canales de grandes superficies en sus respectivos almacenes y la segunda mediante la página web de Industrias Natulive la cual recibe un pedido de mínimo 7 dólares y entrega el producto a domicilio en la ciudad de Bogotá o mediante una encomienda si es afuera de la ciudad. Los elementos que conformarán el sistema de planeación y control de producción conforme a la caracterización del proceso, incluyen el pronóstico de la demanda que tiene como objetivo predecir su comportamiento futuro mediante distintas herramientas para seleccionar la más adecuada, es decir aquella con el menor error, también considera la determinación de la capacidad de producción que se lleva a cabo mediante un estudio de tiempos y el establecimiento del sistema productivo de la empresa. El segundo elemento está compuesto por la planeación agregada de la producción que determina los requerimientos de producción, posteriormente se realiza el plan maestro de producción (MPS) de los productos desagregados, y el MRP, que tiene como objetivo calcular los requerimientos de abastecimiento de la empresa y por último el control de la producción que mediante indicadores establece parámetros para medir y controlar la producción.

Para realizar los pronósticos de la demanda futura se estableció un horizonte de tiempo a mediano plazo, cuatro meses, a partir de la fecha de los históricos obtenidos. Posteriormente se procedió a clasificar los datos de la demanda que se tenían por familias de productos para obtener una sola demanda agregada de unidades que pudiera ser la base de la planeación agregada de la producción. Para determinar el comportamiento de la demanda se realizó un análisis de los datos con los que contaba la empresa con respecto a la periodicidad de los pedidos que realizaban los clientes a Industrias Natulive; se procedió a calcular los días transcurridos entre cada pedido realizado, y el análisis estadístico descriptivo de estos datos

obtenidos. Para los datos calculados se obtuvo una moda de 7 días, una media de 5.03 días y una desviación estándar de 3.246 días, lo cual nos permite concluir que para realizar los pronósticos de ventas de los siguientes periodos es más factible realizarlo por semanas, es decir cada 5 días. Para los valores del error DAM el método con menor valor fue el de suavización exponencial con tendencia (Holt) con una precisión de pronóstico de 109.73 en términos de cantidad y con un PEMA 1.29 de precisión en términos porcentuales. Por lo anterior se concluye que el mejor método para realizar los pronósticos de las demandas futuras de mediano a largo plazo, es el método de suavización exponencial con tendencia (Holt), ya que presenta mayor correlación entre las variables de demanda y el periodo de tiempo (semanas), y un error absoluto medio bajo.

Se realizó un estudio de tiempos para determinar el tiempo estándar de cada operación, así como el tiempo total para la fabricación de una unidad del producto, debido a que la empresa no tenía establecido los tiempos estándares de cada operación del proceso productivo. Al ejecutar el estudio de tiempos se identificaron cuatro estaciones de trabajo que conforman el proceso productivo que son en orden consecutivo, medición del peso del producto, sellado, empaque del producto en cajas y cierre y empaque final, para las respectivas estaciones de trabajo se realizaron diagramas de flujo, para identificar operaciones y desplazamientos. Se realizó un diagrama de recorrido de acuerdo al proceso descrito con el fin mostrar los desplazamientos que realizan los operarios y el material para ejecutar el proceso productivo. Para establecer la planificación de la capacidad de Industrias Natulive se plantea el método push el cual determina las cantidades a ser producidas mediante pronósticos bajo la estructura de fabricación para almacenamiento (MTS) que mediante un plan maestro lanza los pedidos a producción antes de que los pedidos sean recibidos.

Una vez calculados los pronósticos de ventas agregadas, los tiempos de producción y la capacidad del proceso se determinan las variables, líneas de producción y días a trabajar en el periodo determinado, mediante estrategias de planificación de la producción. En la selección de escenario ideal se tuvieron en cuenta las variables: costo mínimo para realizar la producción agregada, una línea de trabajadores constante, disponibilidad de tiempo del jefe de producción y posibilidad de aumento en un escenario con poco nivel de inventario. Se seleccionó el escenario que se realizó mediante la estrategia de programación lineal por meses ya que es uno de los que menor costo tiene y menor variabilidad de costo con respecto a una posible disminución de inventario. El escenario que fue realizado con la restricción de tener como mínimo el inventario de seguridad del almacén, una fuerza de trabajo constante de una línea de producción con 4 operarios, con el objetivo de minimizar el costo variando los días a producir, el resultado obtenido es que se necesitan de 9 días durante cada mes, produciendo a la máxima capacidad por día (109 unidades) para un total de 983 unidades al mes.

El MPS se desarrolla para desagregar la producción, es decir, calcular la cantidad de unidades a producir de cada producto, teniendo en cuenta el inventario inicial (el cual fue proporcionado por la empresa), el inventario de seguridad y los pronósticos de la demanda. Para desagregar la producción, inicialmente se calculó el porcentaje de participación promedio de cada producto con respecto a las ventas totales, posteriormente se multiplicó este porcentaje por la demanda, para encontrar los requerimientos por periodo de cada producto. En el calculó del inventario de seguridad, se procedió a realizar un análisis estadístico de los datos de ventas de cada producto, obteniendo como resultado una desviación estándar y un comportamiento normal de los datos con un intervalo de confianza del 90% arrojo un Z= 1,29, es decir, que el inventario de seguridad fue igual a 1,29 veces la desviación estándar de cada producto. Para realizar el MPS se estableció como prioridad producir los productos que presentan déficit con respecto a la demanda y el inventario de seguridad, en cada periodo, además la cantidad a producir de cada producto será la suficiente para cubrir dos periodos en el horizonte de planeación.

El plan de requerimientos de materiales (MRP) permite realizar una especificación completa de la cantidad de artículos finales, materia prima, tiempos exactos y tamaños del lote de producción para determinar la

liberación de los pedidos planeados. Procediendo a realizar el MRP se comenzó con los diagramas de estructura de los productos el cual detalla la relación entre los componentes o artículos de cada nivel, la cantidad de periodos que se requieren para obtener dicho componente y la cantidad para producir una unidad de producto. Se estableció los diagramas por familias de productos ya que la cantidad varía de acuerdo a la familia pero no dentro de ella. Partiendo del plan maestro de producción (MPS), el cual brindó la información de las cantidades a producir de los productos durante el horizonte de tiempo planeado se procedió a realizar el registro del MRP y sus respectivos cálculos, que arrojó la siguiente programación por semanas para la materia prima y cajas de cada producto, debido a que las bolsas de embalaje son las mismas para todos los productos se totalizan las unidades en un solo pedido.

Con el fin de establecer un control de la programación de las unidades a producir en el horizonte de tiempo del plan maestro de producción; se estableció una evaluación por días con una prioridad por la mayor cantidad de unidades del producto a producir, esta información brinda al jefe de producción una medición de las unidades que ya debieron ser producidas de acuerdo a los días programados en el mes. Adicionalmente se determinan indicadores los cuales permiten recolectar información de la programación y ejecución de la producción, así de como quienes tendrán a cargo su análisis para controlar y mejorar los procesos apoyando las futuras decisiones en los resultados de dichos indicadores.

CONCLUSIONES

Al realizar la caracterización del proceso productivo la línea de producción no se encontraba estandarizada, para lo cual se realizó la documentación de los procesos mediante un estudio de tiempos, diagramas del proceso, diagrama de recorrido, los cuales permiten a la empresa establecer un control una vez estandarizados. En cuanto a la cadena de abastecimiento, proceso de pedidos y el proceso de planificación de la producción se encontró que la empresa no los tenía definidos, por ende se realizaron diagramas de proceso y gráficos de cadena de abastecimiento que permiten tener una trazabilidad de dichos procesos para establecer un control y llevar a cabo decisiones. Luego de realizado el análisis de las generalidades de la empresa, el proceso productivo, la cadena de abastecimiento y la planeación y programación de la producción se evidenció la falta de planeación por parte de las directivas al entrar al canal de distribución de grandes superficies, pues no tuvieron en cuenta el incremento en la demanda que esto significaría, así como los requerimientos y el tiempo de producción para satisfacer este incremento.

Después de realizar el análisis del comportamiento de las ventas durante el primer semestre del año 2015, se concluye que para realizar los pronósticos de la demanda la cual tiene una tendencia lineal, la mejor metodología es el modelo de Holt para planear a mediano y largo plazo las ventas futuras. Los elementos que conformaron el sistema de planificación y control de acuerdo a la caracterización del proceso productivo y la cadena de abastecimiento manejado de la empresa, fueron la elaboración de los pronósticos, el estudio de tiempos, análisis de la capacidad y el sistema de producción ideal para la propuesta. El sistema de planificación y control de la producción fue realizado para un periodo de cuatro meses a partir del mes de agosto del presente año, planeado bajo la metodología de un sistema push de fabricación para almacenamiento el cual previste la demanda, en tiempo futuro, información con la cual la empresa da repuestas a la pregunta de que producirá el siguiente periodo para suplir la demanda.

El plan maestro de producción y el plan de requerimientos de materiales, dan solución al problema de la empresa en donde no sabía que, cuando y cuanto producir, para suplir los pedidos que le realizan las grandes superficies. Luego de realizar el cálculo del beneficio económico de la propuesta, se concluye que este beneficio aumenta cuando el nivel de inventario es inferior al inventario que manejaba la empresa durante el desarrollo del proyecto. Finalmente se desarrolló una herramienta en Excel que permite a la empresa la planeación de la producción para ser realizada, esta herramienta facilita el proceso a largo plazo, da respuesta a los problemas encontrados y permite la disminución en los costos actuales de planificación de la producción.

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INTERNET DE LAS COSAS (LOT) COMO HERRAMIENTA PARA LA OPTIMIZACIÓN DE LA CADENA DE SUMINISTRO DEL SECTOR SECUNDARIO

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RESUMEN

La interconexión con los objetos es una realidad, en la actualidad ya existen gran cantidad de elementos que tiene acceso a una conexión facilitando la ejecución de las tareas. El proyecto del loT avanza a pasos agigantados, ya que en menos de 5 años existirá un gran número de objetos conectados a internet creando información que será de utilidad para tomar mejores decisiones. Existe un entorno social, económico, político y administrativo que rodea al loT. La investigación está enfocada a generar estrategias que permitan que el loT sea una herramienta que optimice las cadenas de suministro dentro del sector secundario. Con esta optimización se logran obtener beneficios como la reducción de costos, la apertura de nuevos negocios, la eficiencia de procesos, la creación de información constante sobre los aspectos de la cadena de suministro con la información se lograr elegir nuevos mercados.

PALABRAS CLAVES*:* Internet de las Cosas (Lot), Cadena de Suministro, Sector Secundario

INTERNET OF THINGS (LOT) AS A TOOL FOR OPTIMIZATION THE SECONDARY SECTOR SUPPLY CHAIN

ABSTRACT

Interconnection with objects is a reality today and there are plenty of items you have access to facilitating the execution of tasks connection. The project is making strides lot, because in less than 5 years there will be a large number of objects connected to the Internet by creating information that will be helpful to make better decisions. There is a social, economic, political and administrative environment surrounding the lot. Research is focused on generating strategies that allow the lot is a tool that optimizes supply chains within the secondary sector. With this optimization is possible to obtain benefits such as cost reduction, opening new business process efficiency, creating constant information on aspects of supply chain information be achieved choose new markets.

JEL: D24, L23, L67, L97, O14

KEYWORDS: Internet of Things (Lot), Supply Chain, Secondary Sector

INTRODUCCIÓN

En la presente investigación se analizaron tres elementos básicos, como primer elemento "el internet de las cosas" (Internet of Things, LoT), el cual es un fenómeno que actualmente tiene un desarrollo constante y de una forma acelerada. El segundo elemento que se analizó son las "Cadenas de Suministros" (CS), la importancia de las cadenas radica en la derrama económica producida y los elementos que intervienen en

la misma. El tercer elemento que se analizó fue el "sector secundario". Se buscó desarrollar una herramienta que lograrán optimizar las CS con la ayuda del loT dentro del sector secundario. Con esta optimización se logran obtener beneficios como la reducción de costos, la apertura de nuevos negocios, la eficiencia de procesos, la creación de información constante sobre los aspectos de la CS con la información se busca elegir nuevos mercados.Se puede definir al loT como una red global donde la comunicación es la meta principal. Una interconexión con la mayoría de los objetos lo cual es un aspecto vital y relevante para los seres humanos. El proyecto del loT avanza a pasos agigantados ya que en menos de cinco años existirá un gran número de objetos conectados a internet creando información, existe un entorno social, económico, político y administrativo alrededor del loT. Los orígenes del loT inician en 1969 cuando se llevó acabo la primera conexión informática ARPANET la cual sirvió para comunicar las universidades de Stanford y UCLA. (Álvarez, 2015). El loT tiene la capacidad para reducir o eliminar problemas relacionados con errores humanos, conteo de productos y monitoreo de inventarios a lo largo de la CS. Durante los últimos años, las empresas han mostrado interés y han tomado conciencia de la importancia de desarrollar prácticas que les permitan mejorar la colaboración entre los diferentes factores de la CS, con el propósito de mantener una integración de principio a fin de las mismas, actualmente las empresas se ven forzadas a generar nuevas ideas para incursionar en el entorno y obtener ventaja competitiva.

El propósito de la investigación es utilizar al loT como una herramienta que permita lograr la integración de las CS del sector secundario. Actualmente se cuenta con una gran lentitud en las fases de la CS, por lo tanto, si se establece una adecuada relación del loT con una CS se podrán reducir costos tiempo y aumentar los beneficios para los proveedores, fabricas, centros de distribución, comercios y clientes, que son los elementos esenciales de la cadena. Por lo tanto, se obtendrán mayores beneficios, que permitirán la utilización de la herramienta para la adecuada toma de decisiones y generar una ventaja competitiva, ya que conociendo la localización de los productos y la vida de los mismos, por lo que se hace necesario implementar un sistema de relación entre estos dos elementos para reducir los gastos que genera el uso de almacenes y las pérdidas que generan una mala planeación en la producción.

REVISIÓN LITERARIA

El loT es un concepto que surge por los contantes avances tecnológicos. El cual se define como una red global donde la comunicación es la meta principal, basada en una interconexión con la mayoría de los objetos que los rodea sin importar tamaño, distancia, y estructura; lo cual es un aspecto vital y relevante para los seres humanos. La definición correcta es que debe utilizarse de acuerdo a la información recabada por lo que el loT: consiste en que las personas y los objetos tengan la facilidad de lograr una conexión rápida y eficiente a Internet en cualquier momento y lugar. Y que a través de la integración de sensores en la totalidad de los objetos que los rodean y que se conectan a internet a través de redes fijas o inalámbricas. La interconexión con los objetos es una realidad: en la actualidad ya existen gran cantidad de elementos que tiene acceso a una conexión facilitando nuestras tareas.

El proyecto del loT avanza a pasos agigantados ya que en menos de 5 años existirá un gran número de objetos conectados a internet creando información que será de utilidad para tomar mejores decisiones. Existe un entorno social, económico, político y administrativo que rodea al internet de las cosas. El origen del loT inicia en 1969 cuando se llevó acabo la primera conexión informática ARPANET, la cual sirvió para comunicar las universidades de Stanford y Ucla. Este sencillo evento fue el inicio del internet. El segundo evento evolutivo interesante que se dio fue hasta el año de 1990 con John Romkey y Simón Hackett los cuales desarrollaron la primera tostadora inteligente. El concepto de IoT fue introducido por el ingeniero Bill Joy en el año de 1999, el cual se encargó de profundizar sobre la gran utilidad del IoT y sobre todos los enfoques en los que se podía aplicar esta herramienta. La conexión a internet será el medio para controlar millones de procesos. Dentro de la información que se ha publicado al respecto de esta herramienta menciono que el primer artículo publicado fue casi 10 años después por el británico Kevin Ashton en el RFID Journal el 12 de julio de 2009. Ashton fue uno de los pioneros en mencionar sobre la

acción de conectar las cosas que nos rodean con el objetivo de poder tener el control sobre los objetos que forman parte de nuestra vida.

La realización del loT podrá brindar y abrir nuevas posibilidades de negocios para muchos países, actualmente existe un gran número de dispositivos móviles conectados a internet, cabe mencionar que en muy poco tiempo el número de los dispositivos móviles conectados superara a los seres humanos que habitan el mundo. Los objetos conectados brindaran mucha información útil: como saber su posición, estado, actividades realizadas, ingredientes, entre otros será de gran utilidad para las personas, empresas, hospitales, negocios, etc. A la fecha se encontró que en 1998 cuando nació la idea de conectar los objetos y utilizar esta herramienta dentro de los procesos de las cadenas de suministro. Para el año del 2006, se estimó que eran ya más de 2000 millones de dispositivos que se encuentran conectados. Para el óptimo desempeño del IoT se necesita que en el mundo existan más dispositivos conectados, todos los dispositivos que cuenten con una conexión a internet son aptos para ser utilizados para la aplicación del internet de las cosas, los dispositivos pueden ser desde ordenadores, teléfonos móviles, consolas de videojuegos, etc.

En el año 2008-2009 según un estudio publicado en abril del 2011 por la empresa tecnológica Cisco, indica que durante este periodo el número de dispositivos electrónicos supero al número de habitantes de nuestro planeta: Vivimos en un mundo conectado, la humanidad crece a una velocidad sorprendente y todo apunta que en el año 2020 cerca de 50,000 millones de dispositivos estarán conectados generando un volumen de 10 billones de dólares, creando cambios radicales en nuestras vidas. Según la revista CNN México:

El loT fue el centro de la conversación de la feria de electrónica CES 2015 en Las Vegas. El CEO de Qualcomm también llamó la atención sobre la posibilidad de crear nuevos empleos que benefician a emprendedores mexicanos (Juárez, 2015).

La interacción que se podrá lograr entre los objetos, las personas lograra una nueva manera de crear negocios. Se podría decir que el internet de las cosas lograra digitalizar el mundo físico lo que ocasionara muchos cambios, obligara a las personas a crear nuevos sistemas para la administración, manejo y control de la información que brinden los objetos con el objetivo de ser más asertivos en nuestras decisiones. La vida cambiaria mucho se dice que cuando una persona se conecta a internet le cambia la vida, pero si son los objetos son los que se conectaran se lograría cambiar el mundo. El loT es una herramienta que actualmente ya tiene una participación en nuestro mundo, las Smart City son un ejemplo claro algunos países de Europa ya cuentan con ciudades inteligentes, china es uno de los países que buscan lograr implantar esta herramienta. Estados unidos es otro país que busca desarrollar esta herramienta también cuenta con empresas especializadas como Cisco según CNN México:

Cisco advierte que para 2020 habrá aproximadamente 17,000 millones de objetos conectados entre sí, mientras que en el 2015 el fabricante de microprocesadores de California, Intel anunció que enfocará su negocio al desarrollo de esta tendencia, con chips especiales para el IoT e inversiones anuales en investigación y desarrollo de 100 millones de dólares. (Chávez, Juárez, 2015).

Smart City es aquella ciudad donde ya se utilizan las TIC para lograr que sus servicios su infraestructura y todos sus componentes sean más interactivos logrando ser más eficaces, con el objetivo de que los ciudadanos estén conscientes de ellos. La ventaja de ser una Smart City es que ayuda a la gestión automática y eficiente de las infraestructuras y todos los servicios urbanos. También ayudaría a mejorar la calidad de los servicios prestados lo cual facilitaría la toma de decisiones. Las Smart City son una gran vía innovación lo cual favorece a los nuevos negocios y a todos aquellos emprendedores. Algunas empresas se encuentran interesadas en consolidar este proyecto, formar parte de todos los elementos que contiene este proyecto, pero también se necesita convencer a empresarios para actualizar sus procesos y apostar por los benéficos que le puede brindar el loT en aspectos muy importantes como reducir costos, aumentar eficacia, disminuir el uso de almacenes y contar con bases de datos de las necesidades de los clientes. El

99.4% de los objetos físicos que formaran parte del loT aún están sin conectarse. Cisco es una empresa que busca talento mexicano para conectar lo desconectado. El objetivo es buscar propuestas viables que demuestren el gran valor que se agrega cuando las personas, procesos, las cosas y los datos se integran al internet de las cosas. Resulta interesante como el loT cambiara la forma de hacer negocios y como beneficiara a la economía global lo cual da apertura a nuevas plataformas, nuevos productos y a muchos emprendedores. El Director de Estrategia Internacional de Indra, González (2011) comenta que:

En definitiva, la colaboración de los consumidores a nivel global facilita la circulación de información que puede ayudar a mejorar la calidad de vida y reducir el impacto ecológico de nuestros hábitos en el planeta. Precisamente es el loT la tecnología que permite realizar el seguimiento y recopilar información valiosa acerca de objetos provistos de sensores y dispositivos inteligentes, (González, 2011).

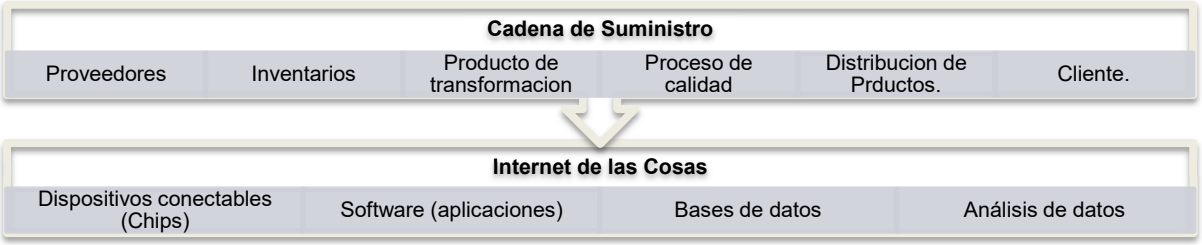
METODOLOGÍA

Gran parte de esta investigación es de tipo documental, ya que se auxilia consulta de libros, revistas, periódicos, así como la consulta de artículos y páginas de internet. Es de tipo cualitativo donde se utilizó métodos que siguen una disciplina científica basados en principios teóricos para la toma de decisiones. Se tomó como referencia pequeñas muestras en la observación de un conjunto o grupo de personas y de empresas de la región. Se realizó el estudio de como las CS se pueden ver beneficiadas por el loT. Es de tipo descriptiva debido a que se particulariza cómo se ven beneficiadas las CS por el loT. Por medio de la misma se describen datos para conocer las situaciones, costumbres, actitudes más importantes a través de las actividades como el objeto de estudio y sus procesos. Fue de tipo no experimental transversal debido a que las variables son independientes. Los trasversales recolectan datos en un solo memento en un tiempo único, su propósito fundamental es describir variables y analizar su incidencia y relación en un momento dado**.**

RESULTADOS

Se llegó al resultado de elaborar una propuesta que describiera las características del loT como herramienta para lograr que se adapte al proceso de las CS de las empresas que les interese mejorar sus procesos para reducir errores y aumentar beneficios. El loT y las CS son parte fundamental de la investigación la cual se desarrolló de manera objetiva, con la intención de que las empresas puedan tener los beneficios que puede generar el uso de esta herramienta. Dentro de esta propuesta intervinieron 3 elementos (CS, IoT y sector secundario). La optimización de la cadena en el sector secundario contribuirá a mejorar los procesos, se obtendrán mejores resultados a costos más bajos y se aumentara la eficacia creando nuevas posibilidades de negocios. Como ya se ha mencionado la investigación consistió en la aplicación de una herramienta que sea utilizada dentro de los procesos de la CS para lograr optimizar todos los procesos que intervienen por los cuales se generaron. Se formularon una serie de estrategias con el objetivo de mejorar la situación actual de los procesos del sector secundario. Ya que si se logrará reducir las barreras de las CS de los productos, mediante mejoras administrativas en las aduanas y en la modernización de infraestructuras de transporte, telecomunicaciones y servicios, entre otros, así se podría añadir un incremento de hasta el 4,7 % al Producto Interno Bruto (PIB) mundial.

Figura 1: Vinculación de la Cadena de Suministro con la Internet de las Cosas



Se muestra la interconexión de los elementos de la Cadena de Suministro y su vinculación con el internet de las cosas, Fuente: Elaboración propia (2015)

CONCLUSIONES

De una manera clara y objetiva se puedo determinar que esta herramienta tiene muchas posibilidades de éxito en un futuro. Que puede ser utilizada por muchas empresas y en especial en aquellas que les interesara invertir en la innovación de sus procesos; la investigación ha determinado que en este tiempo no sería fácil llegar al desarrollo total de la herramienta pero hay la seguridad que en pocos años será una realidad. Las ventajas que podrá brindar la aplicación de esta herramienta son bastantes, al realizar un análisis de los elementos básicos que se necesitan para lograr optimizar las CS, se han considerado varios aspectos que resultan interesantes para consolidar la creación de esta herramienta buscado demostrar los beneficios que traerá, hay que dejar en claro que el éxito de la herramienta radica mucho en el diseño de las CS. El futuro tiene un nombre poético: el loT, o como dicen los anglosajones **"The Internet of Things"**, es una tendencia que moverá en las próximas décadas cantidades inmensas de dinero e ingenio. Detrás de esta herramienta van a estar las grandes operadoras, pues el tráfico se multiplica; y los fabricantes de dispositivos de acceso y de red, pues se requerirán más ancho de banda e infraestructuras para hacerlo posible, además de miles de millones de sensores y aparatos con capacidad de conexión. El IoT es un facilitador para muchos dominios de aplicaciones, incluyendo la gestión de la CS, la logística y el transporte. Las actividades aeroespaciales y las automotrices han logrado identificar 54 dominios de aplicaciones agrupados en doce categorías: Ciudades inteligentes, ambientes inteligentes; agua inteligente; medición inteligente, seguridad y emergencia, venta por menor, logística, control industrial, agricultura inteligente, granjas inteligentes, automatización doméstica del hogar, y Salud.

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ANÁLISIS DEL MODELO EDUCATIVO BASADO EN COMPETENCIAS PARA LOS ALUMNOS DE LICENCIATURA EN ADMINISTRACIÓN E INGENIERÍA EN GESTIÓN EMPRESARIAL PRÓXIMOS A LA RESIDENCIA PROFESIONAL

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RESUMEN

El proyecto nace de observar que los alumnos de las carreras de Licenciatura en Administración e Ingeniería en Gestión Empresarial del Instituto Tecnológico de la Laguna, en el momento de encontrarse en el 8º semestre de la carrera, se hacen la pregunta ¿Qué sabemos hacer?, y se encuentran ante la problemática de no saber en qué área pueden aplicar sus conocimientos. Están a un paso de la residencia profesional, en el momento de enfrentarse al sector productivo. Maestros y alumnos conocemos las competencias específicas y genéricas de cada carrera, de las herramientas, habilidades y actitudes que deben poner en práctica ante el empresario, pero sabemos que no es suficiente y se debe analizar la situación y proponer cambios que permitan a los alumnos enfrentarse a los retos del entorno.
Para lo cual se aplicó la Metodología de Checkland de sistemas suaves, que se inicia con el diagnóstico generado por la aplicación de la encuesta a los alumnos y docentes de las carreras mencionadas, se realiza la propuesta de estrategias que generen cambios en el actuar de los docentes, en el proceso educativo basado en competencias y termina con la implementación de las mismas, beneficiando con esto a los alumnos.

PALABRAS CLAVE: Situación Problemática, Sistemas Relevantes, Definiciones Escenciales, Modelo Conceptual y Cambios

ANALYSIS OF THE EDUCATIONAL MODEL BASED ON COMPETENCES FOR DE STUDENTS OF DEGREE ADMINISTRATION AND ENGINEERING IN BUSINESS MANAGEMENT NEXT TO THE PROFESSIONAL RESIDENCE

ABSTRACT

The project borns when the students of the careers Degree in Administration and Engineering in Business Management of the Instituto Teconólogico de la Laguna are in 8th Semester and wonder themselves what do we know to do? This is a problem because they don't have idea the scope of the career. They only are a step to begin the Professional Residence, it means they will get into the productive sector in a few months. All of the teachers and students know the specific and generic competences of each career, the skills, attitudes and tools that should implement with the businessman., but it is not enough, it must be analyzed and it is neccesary to propose changes to allow students know how act on environment challenges. Checkland's Soft Systems Methodology was implemented because of this. It begins with Generated Diagnosis by the application of surveys to students and teachers of these careers, secondly the proposed

strategies is realized to generate changes in the act of teachers and the educational process based in competences. Finally the students are benefited implementing them.

JEL: M00, G00, H83

KEYWORDS: Problematic Situation, Relevant Systems, Essential Meanings, Conceptual Model and Changes

INTRODUCCIÓN

El Modelo Educativo basado en Competencias propicia el desarrollo de conocimientos, habilidades y actitudes.
Las Instituciones Educativas de Nivel Superior deben cambiar la dirección de sus objetivos educativos a la formación de personas creativas, con conocimientos actualizados, con el desarrollo de las habilidades suficientes y las mejores actitudes, para enfrentar los desafíos que la globalización les presenta y para participar de forma creativa e innovadora en la solución de los problemas sociales y productivos. Los docentes, tanto de la Licenciatura en Administración como los de Ingeniería en Gestión Empresarial del Instituto Tecnológico de la Laguna, aplican el modelo educativo hasta ciertos límites, tal vez por la resistencia al cambio, por ser algunos docentes de antigüedad más de 30 años en el sistema, por no conocer el modelo, por la no supervisión, etc., no conocemos las causas de la situación problemática. Es el momento de hacer un alto y encontrar los elementos necesarios para que el docente deje a un lado lo tradicional y dar paso a un docente mediador y facilitador, ya que las acciones educativas se reconocerán a través del desarrollo de la residencia profesional del alumno de ambas carreras, en los sectores en los que se involucrarán en éste tiempo, y donde como asesores de ellos nos daremos cuenta si en realidad estamos obteniendo el resultado que pretende el modelo educativo basado en competencias.

Debemos analizar los pros y los contras de la aplicación de dicho modelo, y esto, solamente, se podrá realizar mediante la obtención de información sobre el impacto generado en los alumnos de las carreras ya mencionadas, por medio de una encuesta aplicada a ellos, a los docentes y a los empleadores implicados en la aplicación de éste modelo. Con la información analizada y clasificada, obtendremos un diagnóstico y conclusiones relevantes sobre el impacto generado y con dicha información se desarrollará un Modelo Conceptual del proceso de transformación que se pretende proponer para que se lleven a cabo los cambios surgidos del análisis. Por tal motivo, las acciones surgidas del proyecto, serán la base para el cambio en la aplicación del modelo educativo basado en competencias y darán pie a la revisión del plan de estudios de ambas carreras, para actualizar los métodos y técnicas que se han aplicado hasta éste momento.

REVISIÓN LITERARIA

Conviene en este momento, mencionar acerca de las dificultades de llevar el enfoque por competencias a la práctica, como bien señala Ruiz Iglesias (2000). El fracaso del funcionamiento del modelo se dice que es porque ha faltado detenerse en lo metodológico, que es lo que permite transformar la realidad. Algunos autores coinciden con lo que menciona Ruiz Iglesias con respecto a que las competencias están desprovistas de la parte pedagógica y de alguna manera se señala aunque no de forma clara como esta última lo presenta. En el modelo para educación por competencias se considera el diseño curricular y la pedagogía, aunque también tendrá impacto en la organización de la universidad, en el perfil del estudiante, en el trabajo académico del estudiante, y en el entorno y medios para las experiencias de aprendizaje, como pueden ser las tecnologías de información, los laboratorios y talleres y los recursos bibliográficos y documentales. (Pilar Verdejo, Modelo para la Educación y la Evaluación por Competencias (MECO). Este modelo puede tener algunos problemas como la formación de los docentes para que dominen el enfoque pero por otro lado, puede tener beneficios sobre todo porque el alumno puede llegar a tener otra manera de aprender en el proceso enseñanza- aprendizaje, habilidad que puede impactar en la solución de problemas de la vida

real. Esto es, un enfoque centrado en el aprendizaje. 2013- Mercedes Arabela Chong Muñoz - Rosalba Castañeda Castro.

Leda Badilla (es miembro del Comité de Gestión del Proyecto Tuning-América Latina. Representante de la Universidad de Costa Rica en el Grupo de Educación) (BADILLA) menciona que los diferentes textos nos conducen a un análisis reflexivo sobre la tendencia permanente a la búsqueda de competencias. Por su parte, Schmelckes, citada por Carlos Zarzar Charur (CHARUR, Formación de Profesores Universitarios. Análisis y evaluación de experiencias, 1988), entiende por competencia al menos cuatro componentes: información, conocimiento (en cuanto apropiación, procesamiento y aplicación de la información), habilidad y actitud o valor. En la Conferencia Mundial sobre Educación para Todos, celebrada en Jomtien 1990, vincula las necesidades básicas de aprendizaje y la manera de satisfacer las específicas para cada país. Por otro lado (Perrenoud, 2004) enlista nuevas competencias para enseñar como: práctica reflexiva, profesionalización, trabajo en equipo y por proyectos, etc. Además, (Carneiro 2006), respecto al papel del profesor de educación superior ante los retos actuales, se indica: "El profesor enseña mientras aprende, orienta mientras colabora, desarrolla mientras investiga, lidera mientras participa, utiliza aptitudes críticas mientras las expande constantemente, crea futuro mientras actúa en el presente". Análida Elizabeth Pinilla Roa (Pinilla, 1999) en su escrito menciona que si partimos del compromiso que tiene la educación superior para continuar la formación de ciudadanos capaces de ayudar a la construcción de una realidad mejor, es evidente que los docentes se tienen que preocupar por los problemas que son prioritarios para la sociedad en su conjunto. La metodología de sistemas suaves auxilia a los administradores de todos los tipos y en todos los niveles, para que resuelvan de manera organizada las situaciones desordenadas en el mundo real y con éxito (Peter Checkland, 1994), por lo que se siguió para proponer una solución a la situación problemática que se presenta en el área académica.

METODOLOGÍA

El análisis del impacto generado por el Modelo Educativo basado en Competencias en los alumnos de Licenciatura en Administración e Ingeniería en Gestión Empresarial del Instituto Tecnológico de la Laguna, próximos a la Residencia Profesional, con el fin de proponer cambios que les permitan enfrentar los retos del sector empresarial en las diferentes áreas como, finanzas, mercadotecnia, recursos humanos, investigación y desarrollo, etc., lleva la siguiente metodología: Se utilizó la metodología de Peter Checkland de Ingeniería de Sistemas, para dar una propuesta de solución a un sistema suave. Generar una secuencia que va desde el análisis de la situación problemática hasta dar la solución y presentar una propuesta de implementación.

METODOLOGÍA

Mundo Real
Situación Problemática no estructurada
Situación problemática estructurada
Mundo Diseñado
Definiciones Escenciales de los Sistemas Relevantes
Metodología CATWDA
Modelo Conceptual
Mundo Real
Comparación entre la situación problemática estructurada y el modelo conceptual
Cambios deseables y factibles
Programa de acción
Situación Problemática No Estructurada.
La necesidad de solucionar la situación problemática a la que se enfrentan los alumnos cuando están a un paso de la residencia profesional, de enfrentarse al sector productivo, político, económico, social y

tecnológico, nos lleva a estructurar la situación, pues los docentes conocemos que no se ha jugado un buen papel al aplicar el modelo educativo basado en competencias. Situación Problemática Estructurada. La situación estructurada se inicia con la generación del diagnóstico, de la situación planteada, a partir de la aplicación de la encuesta a los alumnos y docentes de las carreras mencionadas (Tabla 1), y con información obtenida de los empleadores y alumnos residentes.

Tabla 1: Cuestionario Para Realizar la Encuesta

Objetivo: Este Cuestionario Se Realiza Con Fines Académicos, Por lo Que Pido Tu Participación. la Información Se Manejará de Forma Confidencial. Instrucciones: Señala el Nivel Que Sea Adecuado, de Acuerdo Con lo Siguiente.

0	1	2	3	4	5	6	7	
Nunca	Casi nunca	A Veces	Ocasional-mente	Normal-mente	Con frecuencia	Casi Siempre	Siempre	Nivel

El Alumno

1. Recibió información del modelo educativo en competencias.
2. Durante la carrera recibió información de la aplicación del sistema.
3. Cuenta la institución con instalaciones adecuadas para el sistema.
4. Cuenta la institución con el personal capacitado para el sistema.
5. Realizaste actividades que aporten conocimiento a la clase.
6. Participas activamente para mejorar tu aprendizaje.
7. Utilizas tics como herramienta para el aprendizaje.
8. Relacionas las materias de los últimos semestres con las anteriores.
9. Te ayudaría a mejorar tu aprendizaje la obtención de becas apoyo social

El sistema en competencia:

10. Facilita que aprendas en forma autodidacta
11. Funciona con procesos innovadores
12. Desarrolla habilidades creativas para la solución de problemas
13. Utiliza procesos flexibles y se adapta a la necesidades para el aprendizaje
14. Te ha facilitado la resolución de problemas aplicables a la vida
15. Te ha formado en una educación integral
16. Permite la vinculación con empresas

El docente

17. Utiliza el sistema en competencia en la impartición de clase
18. Planea la impartición de sus clases
19. Muestra interés en el proceso enseñanza aprendizaje
20. Domina el contenido de la materia
21. Se actualiza en competencias docentes
22. Tiene el perfil adecuado para la impartición de la materia
23. Utiliza actividades adecuadas para la comprensión del tema
24. Propicia el aprendizaje autodidacta en su materia.
25. Propicia el aprendizaje aplicable a la vida real en su materia
26. Incentiva el aprendizaje en equipo y colaborativo
27. Te pide elabores tus propios conceptos
28. Evalúa actitudes
29. Evalúa conocimientos teóricos
30. Evalúa conocimientos prácticos

DATOS PERSONALES

Coloque una X o la respuesta en el paréntesis seleccionado.

1. Sexo: Femenino ____ Masculino ___
2. Edad en años cumplidos ____
3. Estado civil: casado ____ soltero ____ No. De hijos_____
4. Carrera: Administración ____ Gestión _____ Semestre_____
5. Escuela de procedencia:

Cuestionario que se aplicó a los alumnos, docentes de las carreras de Licenciatura en Administración e Ingeniería en Gestión Empresarial y cuyos resultados nos dan los factores relevantes, para diseñar las definiciones escenciales de los sistemas relevantes.

Después la información obtenida por las encuestas aplicadas se analiza y clasifica con el software SPSS y se generan factores relevantes (Tabla 2) que serán los que dan la pauta para desarrollar las estrategias.

Tabla 2: Factores Relevantes Para Desarrollar el Modelo Conceptual

Factor 1. Variable Docente	
24. El Docente	propicia el aprendizaje aplicable a la vida real en su materia
20. El Docente	domina el contenido de la materia
25. El Docente	propicia el aprendizaje aplicable a la vida real en su materia
27. El Docente	te pide elabores tus propios conceptos
26. El Docente	incentiva el aprendizaje en equipo y colaborativo
21. El Docente	se actualiza en competencias docentes
17. El Docente	utiliza el sistema en competencia en la impartición de clase
19. El Docente	muestra interés en el proceso enseñanza aprendizaje
28. El Docente	evalúa actitudes
29. El Docente	evalúa conocimientos teóricos
22. El Docente	tiene el perfil adecuado para la impartición de la materia
Factor 2. Variable Alumno	
6.	Participas activamente para mejorar tu aprendizaje.
7.	Utilizas tics como herramienta para el aprendizaje.
8.	Relacionas las materias de los últimos semestres con las anteriores.
Factor 3. Variable Sistema Institucional	
3. Cuenta la institución con instalaciones adecuadas para el sistema.	
2. Durante la carrera recibió información de la aplicación del sistema.	
5. Realizaste actividades que aporten conocimiento a la clase.(puede incluirse en el factor 2)	

Son los factores que nos dan la pauta para generar los sistemas relevantes, a los cuales se les desarrollan las definiciones escenciales para generar el Modelo Conceptual, y con ésta información que se diseñó por el grupo investigador se elaboran las estrategias para el cambio en el Modelo Educativo basado en Competencias.

Así también se presenta un complemento, que confirma la información encontrada, la cual se presenta con el Diagrama de Ishikawa (Figura 1), que se obtiene de las encuestas emitidas a los empleadores de la región y de los mismos residentes, así como un monitoreo que se realizó a los docentes, y esa es la información que aparece en la situación problemática estructurada. Con la información anterior se realizan las definiciones escenciales, "lo que se debe de hacer", analizadas con el método CATWDA, se realiza el Modelo Conceptual del proceso de transformación con la información de las definiciones. Se proponen los cambios pertinentes para que el Modelo Educativo basado en Competencias que beneficien a los docentes, de ambas áreas, y a los alumnos próximos a residencia profesional, de las carreras ya mencionadas. Dentro de los alcances de ésta investigación de tipo explicativa se busca obtener información sobre el impacto del Modelo Educativo basado en Competencias. Es una investigación no experimental, porque no se manipularon deliberadamente ningunas variables, no hay condiciones o estímulos a los cuales se expusieron los sujetos de investigación, ni se construyó ninguna situación para ver sus efectos. Es transversal, porque la investigación nos dio a conocer los factores en un momento en el tiempo. Es de campo debido a que las encuestas se realizaron en el centro educativo y no se sacaron de su ambiente para realizar la investigación. Como muestra, se aplicaron 43 instrumentos a 43 sujetos donde dichos instrumentos están integrados por 4 variables nominales y 30 de intervalos medidos con escala de Likert de 1 a 7 los cuales mostraron una validez y confiabilidad del alfa de Cronbach 94.74% con un error de estimación de 2.5%. Caracterización de la muestra.

La muestra está compuesta por 69.8%(n=30) de personas del sexo femenino y 30.2% (n=13) de personas del sexo masculino; la mayoría de personas encuestadas se tiene 22 años de edad (51.2%), de 20-21 representan el 32.6% de la muestra y 9.3% en un rango de 23-24 años de edad. El 93% de los alumnos es soltero (n=40) y el 4.7% casado. EL 88.4% (n=38) no tienen hijos, el 4.7% (n=2) de la muestra tienen 1hijo, el 4.7% (n=2) de la muestra tienen a 2 hijos y solo 1 alumno que tiene 4 hijos. El 51.2% de los

alumnos pertenece a la carrera de Ingeniería en Gestión Empresarial y el 48.8% a la Licenciatura en Administración. Las encuestan se realizaron a alumnos del 6to. Semestre (n=1) 2.4%, Séptimo semestre 2.3%, predominando los alumnos de octavo semestre con el 95% de los encuestados (n=39). Dos alumnos no definieron.

Figura 1: Diagrama de Ishikawa del Modelo Educativo Basado Competencias

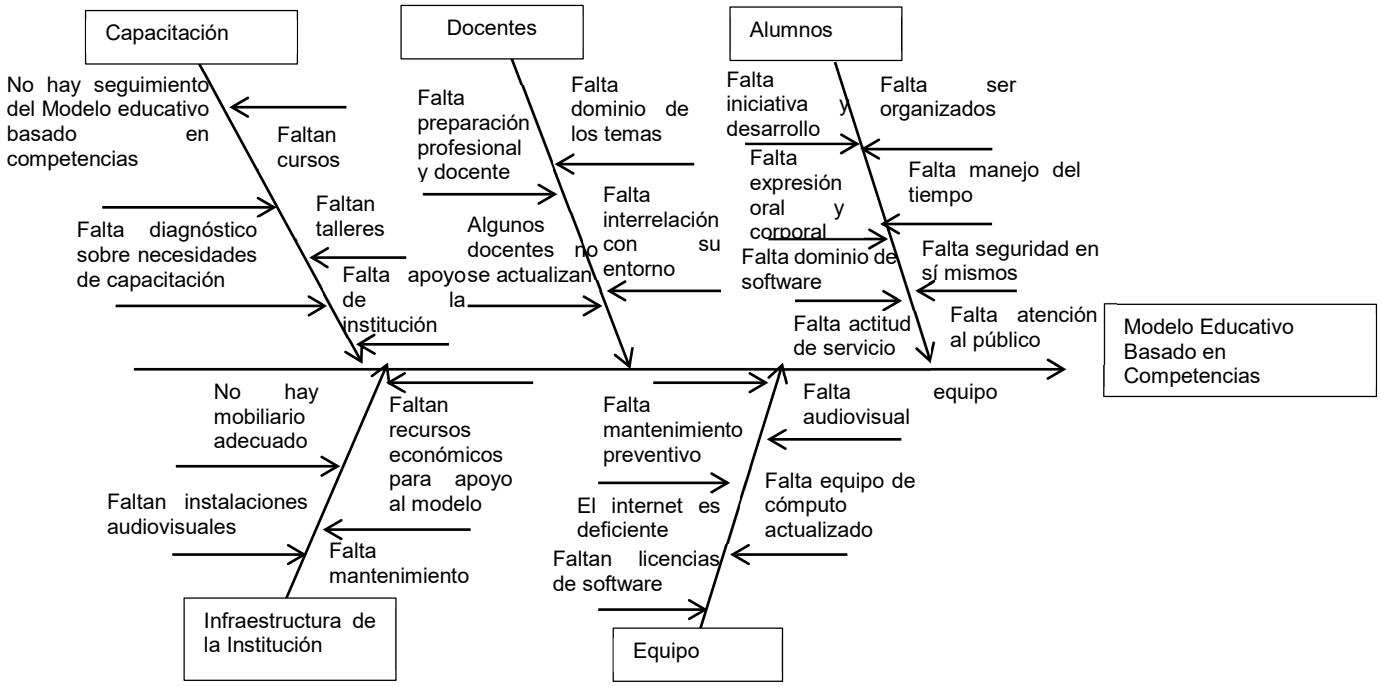

Diagrama Causa-Efecto que se realizó con la información de los empleadores de la región, con la información de los alumnos ya residentes y que confirma los factores relevantes encontrados en la aplicación de la encuesta a los alumnos de 8º semestre de las carreras ya mencionadas, dando la pauta al diagnóstico.

RESULTADOS

Dentro de los factores Docente, Alumno e Institución analizados mediante la aplicación de la encuesta, se detectaron los siguientes sistemas relevantes que requieren atención y son a los que se les aplicó la Metodología de Checkland de Sistemas Suaves, para diseñar el Modelo Conceptual, diseñando las definiciones escenciales con el método CATWDA y obteniendo el proceso de transformación, que son los elementos que forman el Modelo Conceptual y con esto dar una propuesta de solución formada por estrategias de cambio para el proceso enseñanza-aprendizaje por competencias.
Sistemas relevantes factor Docente:

Generación de aprendizaje aplicable a la vida real
Dominio del contenido de la materia
Fomenta el aprendizaje en equipo y colaborativo
Actualización en competencias docentes
Utilización del sistema por competencias en la impartición de la clase
Proceso enseñanza-aprendizaje
Evaluación de actitudes
Evaluación de conocimientos
Perfil profesional para la impartición de la materia

Sistemas relevantes factor Alumno:
Participación activa en el aprendizaje
Utilización de las TIC,s como herramienta para el aprendizaje
Interrelación de las materias para lograr el perfil de egreso
Realización de actividades que aporten conocimiento a las diferentes materias de las carreras
Sistemas relevantes factor Institución:

Instalaciones adecuadas en la Institución educativa para la aplicación del sistema por competencias
Información suficiente para la aplicación y desarrollo del sistema por competencias

Realización de actividades que aporten conocimiento a las diferentes materias de las carreras

El proceso de transformación de los sistemas relevantes, ya mencionados, diseñados en el Modelo Conceptual, presentan las siguientes estrategias que deben ser implementadas por los docentes, alumnos y la propia institución educativa, para generar el cambio que el Modelo Educativo basado en Competencias requiere, para enfrentar los retos del entorno. Estrategias para el Factor docente:

Para el desarrollo de las competencias, el docente, tiene que adquirir aprendizaje de la vida diaria, utilizar casos prácticos profesionales, diseñar estrategias para lograr la solución de éstos y fomentar la retroalimentación que servirán como experiencia ante el grupo. El dominio del contenido, ante el grupo, tendrá que estar a la vanguardia de las innovaciones tecnológicas, para participar con ello en el desarrollo de la industria. Tomar referencias de diferentes autores e investigadores, formar parte de redes de investigadores para interrelacionarse y que dicha convivencia permita la creación de artículos de interés, para crear cátedras en base a los nuevos adelantos científicos. Todos los temas de interés, diálogos y revisiones, por parte de docentes, deberán estar relacionadas con los adelantos científicos, con conclusiones y resultados y emplear las diferentes bibliografías revisadas y desarrolladas, para fomentar en los alumnos la elaboración de conceptos propios, llevando a cabo ambientes propicios de desarrollo de habilidades y actitudes, generando un ambiente sinérgico, donde los integrantes con diferentes habilidades formen y propicien el aprendizaje colaborativo. Aumentar el interés por los temas, llevando a cabo actividades como: debates, mesas de trabajo y así desarrollar la capacidad del alumno para participar en situaciones laborales. Estrategias para el Factor alumno:

Participación activa del alumno, en lo académico, en lo cultural, en lo social, en lo tecnológico, donde debe mejorar su interrelación con su medio ambiente, para su desempeño y cambios. Los alumnos tienen que ser un elemento activo para organizar eventos académicos y tener actitudes, conocimientos y habilidades desarrolladas para la toma de decisiones. Tener iniciativa para desempeñarse en conferencias de interés, aprovechando sus habilidades y competencias de acuerdo a su perfil. Saber gestionar sus propios recursos para la realización de las diversas actividades, ya que es prioritario en el desarrollo de sus habilidades. Al encontrarse al final de su carrera deberá tener definido su perfil de egreso, conocer su campo de acción y encontrar la empresa adecuada de acuerdo a sus competencias, ya desarrolladas. El alumno requiere de diversos recursos como bibliotecas virtuales, tener acceso a información actualizada en plataformas virtuales de las diferentes empresas relacionadas con el mercado laboral, extranjeras o nacionales. Capacitarse en el uso de las TICs, que se encuentran relacionadas con las diferentes empresas, para poder desarrollarlo en las materias de su especialidad. El alumno debe aprender a relacionarse con las empresas y las necesidades del entorno, aplicando los diferentes métodos aprendidos dentro del salón de clases, para esto se tendrán que participar en los diversos simuladores de empresas. Estrategias para el Factor Institución:

Contar con equipo electrónico en cada una de las aulas, y sobre todo con internet inalámbrico en la totalidad de las instalaciones, para que el docente y el alumno puedan hacer consultas en cualquier momento. El número de alumnos por materia no debe sobrepasar de 25, pues de esta forma se aprovecharía más la hora

clase. Informar anticipadamente, al alumno y al docente, de los cambios surgidos en los planes de estudio, por personal capacitado e informado. Incrementar los recursos propios de la institución, promoviendo eventos académicos de calidad, asesorías y cursos de capacitación a las empresas. El departamento de vinculación debe gestionar, ante los empresarios, la necesidad de practicar las competencias que cursa para su mejor preparación, durante el desarrollo de su carrera, y sobre todo vigilar que la estancia en la empresa que lo aceptó, le dé la actividad apropiada para dichas competencias.
Las conferencias ofrecidas a los alumnos deberán ser por personas expertas, con experiencia en el campo laboral y actualizado en los últimos adelantos tecnológicos. Es de suma importancia la preparación de los docentes, por lo cual se les debe ofrecer cursos especializados en la materia que imparten, para conocer los últimos adelantos en su área y además vincular una estancia para el docente en la empresa adecuada y reforzar la actualización.

CONCLUSIONES

Con el análisis y diagnóstico generado a partir de la aplicación de la encuesta a los alumnos y docentes de las carreras mencionadas, se realiza una propuesta de solución, compuesta por estrategias que generen cambios en el actuar diario de los docentes, en el desarrollo del proceso educativo basado en competencias, y que por ende beneficiará a los alumnos para enfrentar los retos que el sector empresarial les presentará. El reto de realizar éste estudio es que el sector empresarial, político, social, tecnológico, etc., de la Región Lagunera (Torreón, Coahuila, Gómez Palacio y Lerdo, Durango) se vea beneficiado, así como los egresados de las carreras ya mencionadas del Instituto Tecnológico de la Laguna, pues con los cambios que se generarán y que se propondrán a la academia del departamento de ciencias económico-administrativas ellos (residentes y egresados) podrán enfrentarse a estos sectores y serán portadores de conocimientos, habilidades y actitudes que les ayudarán a solucionar los problemas encontrados en los procesos productivos, de investigación y desarrollo, de mercadotecnia, de finanzas, de la administración en general, y de diversas áreas más, encontradas en los diferentes entornos. Los egresados del Instituto Tecnológico de la Laguna son aceptados tanto a nivel local, nacional e internacional, en los sectores ya mencionados, pero se necesita retroalimentación para realizar cambios pertinentes y aceptables por todos y cada uno de nosotros docentes y personal de apoyo. Del modelo conceptual que se genere de dicho estudio, se pretende llevar la propuesta a la academia del área tratada y llevarla hasta las revisiones curriculares, para que lo que se proponga no solo quede como propuesta sino que se lleve a la realidad y se implemente los más rápido posible.

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BIOGRAFÍA

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EL PROTOCOLO DE SUCESIÓN EN LAS EMPRESAS FAMILIARES DEL SECTOR DE COMIDA RAPIDA EN TIJUANA, B.C. MÉXICO: UNA APROXIMACIÓN TEÓRICA.

María Virginia Flores-Ortiz, Universidad Autónoma de Baja California
José Alejandro Uribe-Valdez, Universidad Autónoma de Baja California

RESUMEN

La presente investigación se encuentra en una primera etapa que es la documental debido a que está basada en conocimientos sustentados en estudios realizados por diversos autores con propuestas específicas. Por lo tanto esta fase de la investigación consiste en revisar la literatura existente para realizar un análisis documental de las empresas familiares del Sector de Comida Rápida en Tijuana, B.C., México con la finalidad de identificar los modelos y con ello determinar las variables que inciden de manera directa en el protocolo de sucesión de las empresas familiares anteriormente mencionadas.

PALABRAS CLAVES: Protocolo de Sucesión, Empresas Familiares, Restaurantes de Comida Rápida

JEL: L22-L25-L66

THE SUCCESSION PROTOCOL OF FAMILY ENTERPRISES OF THE FAST FOOD SECTOR IN TIJUANA, B.C., MEXICO: A THEORETICAL APPROACH

ABSTRACT

This research is a first step that is the documentary because it is based on the knowledge and studies carried out by various authors with specific proposals. Therefore this phase of the research consists in reviewing the existing literature to make a documentary analysis of family enterprises of the fast food industry in Tijuana, B.C., Mexico, in order to identify models and thereby determine the variables that affect directly the succession protocol of family enterprises.

KEY WORDS: Succesion Protocol, Family Enterprises, Fast Food Restaurants

JEL: L22-L25-L66

INTRODUCCIÓN

La industria restaurantera es el segundo mayor empleados a nivel nacional, supera en empleo al conjunto de personas ocupadas en los sectores de pesca, minería, electricidad, agua, distribución de gas por ductos al consumidor final y construcción (en su totalidad). Esta industria representa el 1.4% de PIB Nacional y 13% del PIB Turístico. El personal ocupado por género es el 46.9% hombres y 53.1% mujeres, que estas representan el 80% como cabeza de familia. Se le considera como la industria más importante en el presupuesto del gasto familiar, las familias Mexicanas destinan el 9.8% de su presupuesto para el gasto de comida fuera de casa; eso se debe a dos factores; uno que cada vez son más las mujeres que trabajan y el segundo es el incremento en la economía de los hogares. (INEGI, 2012) Las cadenas de restaurantes de servicio completo como Vips, Toks, Sanborns, California y Corporación Mexicana de Restaurantes (CMR)

generan ventas por $36 millones de pesos, equivalente a dominar el 18% del mercado restaurantero nacional valuado en $200 mil millones de pesos. En México la industria restaurantera está integrada por las loncherías, juguerías, taquerías, cafeterías, así como los restaurantes independientes que representan el 82% del total del mercado y el resto es ocupado por las cadenas de restaurantes. Dentro del segmento de restaurantes existen otras clasificaciones por el tipo de servicio como son establecimientos de comida rápida (*fast food*), comida casual (*casual dining*) y de servicio completo (*full service*). (Palleres, 2014). Asimismo Pallares (2014), hace mención que en la última década, las grandes cadenas de restaurantes de servicio completo han reducido su atractivo en el mercado e incluso este segmento tuvo una reducción de 6.8% en sus ventas de 2009 a 2012, afectada por problemas como la crisis económica, la influenza y el clima de inseguridad en el país.

El principal reto, de acuerdo con los especialistas, es renovar su estrategia y su imagen frente a un consumidor cambiante y exigente de nuevas experiencias en cuanto a comida se refiere. Los cambios en los hábitos de las personas, así como un incremento de la clase media han impulsado el crecimiento de otras divisiones como el *fast food* y el *casual dinning*. De acuerdo por la Cámara Nacional de la Industria de Restaurantes y Alimentos Condimentados (CANIRAC), el sector restaurantero había crecido a tasas de entre 6% a 7%, pero a partir de 2009 se registró una caída de un 13% en sus ingresos, en 2010 no hubo repunte y desde entonces no se superar el 4% de incremento en ventas. En el país, la cadena de restaurantes más grande por cuota de mercado es Vips con una participación del 15%, seguida por Sanborns con 11% de penetración, Toks con 8% del mercado y Restaurantes California muy por detrás con un solo 2% de penetración. Otros de los jugadores del segmento de restaurantes es Wings, Chillis, KFC, Pizza Hut, así como otras marcas que forman parte de corporativos como CMR, Yum!, *Brands y Brinker International*, los cuales operan de forma directa o tienen alianzas con compañías mexicana para realizar su expansión.

De acuerdo a recientes datos a Diciembre de 2013 de CANIRAC existen en Tijuana más de 3,000 unidades comerciales con venta de alimentos de los cuales más del 90% son negocios fielmente establecidos. El 3% de ellos son restaurantes denominados de manteles largos y el resto corresponden a 26% taquerías, 11% pizzas, 23% fondas loncherías, 18% negocios dedicados al producto de mar, 14% restaurantes de comida china y el resto son restaurantes de especialidades de comida japonesa – tailandesa – americana – internacional. Según datos de INEGI (2010), en el municipio de Tijuana hay dos restaurantes por cada mil personas, como se muestra en la Gráfica 1, donde se ve una gráfica de la proporción que hay a nivel nacional. Para los estudios de INEGI (2010), el servicio de comida rápida es clasificado como limitado en el sentido de la atención al cliente, ya que éste ordena sus pedido a través de un mostrador, barra o similar y por lo general paga antes de la entrega de sus alimentos y bebidas. La presente investigación se encuentra en una primera etapa que es la de revisar la literatura existente para realizar un análisis documental de las empresas familiares del Sector de Comida Rápida en Tijuana, Baja California México; con la finalidad de identificar los modelos y con ello determinar las variables que inciden de manera directa en el proceso de sucesión de las empresas anteriormente mencionadas.

REVISIÓN LITERARIA

Una empresa familiar es una organización controlada y operada por los miembros de una familia. En la empresa familiar debe de haber interacción entre dos o más miembros de una familia para que se viva en realidad la dinámica propia de este tipo de organizaciones. (Belausteguigoitia, 2010). Asimismo Belausteguigoitia (2010), menciona que cuando se intenta articular una definición precisa se descubre que las empresas familiares son un fenómeno muy complicado, y es casi imposible lograr una definición unificada, pues se pueden dar los siguientes casos peculiares, que no obstante, se podrían considerar como empresas familiares: a) una organización controlada mayoritariamente por una familia, pero que no es operada por sus miembros, b) el negocio de una gran compañía multinacional operada por miembros de una familia local, c) una empresa controlada por dos personas sin relación familiar, cuyos hijos trabajan en ella y d) un negocio que es propiedad de dos amigos, que son como hermanos.

Por consiguiente Trevinyo-Rodríguez (2010), puntualiza que la finalidad de una familia empresaria es precisamente sembrar la semilla del emprendimiento. Ya sea en la misma empresa, rama o sector, o en áreas no relacionadas, las familias empresarias se dan cuenta de que, con el paso de los años, el mercado cambia. Para hacer frente a estos cambios, para hacer crecer el negocio (incursionar en otras áreas) o para satisfacer los intereses de las siguientes generaciones, los miembros de la familia deben explorar nuevos horizontes. Es así como la empresa familiar da origen a "nuevos" proyectos empresariales, los cuales sirven como un motor que promueve e impulsa el emprendimiento. Es justamente en ese momento cuando la familia se convierte en una familia empresaria. Lo que determina que una familia sea empresaria o no, es si es capaz de replicar el logro empresarial que tuvo como familia en otros sectores, en otras localidades o en otros contextos. Las empresas familiares sienten cada vez más la necesidad de un apoyo conceptual, una guía para preservar favorablemente sus características en los cambios generacionales. En muchos momentos se ha considerado que ya se tiene todo el conocimiento e información sobre este tema, pero este modelo de trabajo domina en mayor parte toda la escena económica de nuestro país, no se puede vivir ajeno a este mundo. Se tiene que entender que las empresas familiares tienen que ser aceptadas como un modo de emprender y hacer negocios; estas deben de migrar al proceso de Institucionalización, es decir, el proceso de des familiarización; lo cual resulta un poco molesto para algunas empresas como a sus familias que la integran. Sobre las empresas familiares circulan incontables tópicos que se refieren a su viabilidad, sucesión, su efecto sobre la familia. A nivel mundial se habla que de cada 100 empresas 96 son controladas por familias. (Cruz, 2012)

La esperanza de vida de las empresas familiares es de 24 años promedio, es decir, que el 96% de ellas no pasan de este tiempo. La naturaleza familiar sólo se da al comienzo de la vida de la empresa, son muchas las personas que vivieron su propia aventura, pero más pronto que tarde dichas empresas se des familiarizan para responder a las exigencias tecnológicas o de inversiones, que exigen las economías modernas o simplemente hay inversión de nuevos socios o se venden. (González, 2013) De acuerdo a un estudio de la *Business Families Foundation* (BFF) en México el 90% de las empresas que cotizan en Bolsa tienen una clara representación familiar en el capital y en el control. Mediante planeación estratégica y creación del gobierno corporativo el riesgo a su desaparición puede en gran medida reducirse. Las empresas de gran tamaño son escasas, la responsabilidad de mantener en marcha la economía recae sobre los hombres de las empresas de menor tamaño; es por ello que existen tantos planes y proyectos enfocados en las Pequeñas y Medianas Empresas Familiares (PYMES). El 56% de las empresas familiares en nuestro país tienen de 1 a 4 accionistas trabajando en la empresa. El incorporar familiares a las empresas es complicado y puede llegar a ser muy difícil, porque la contratación suele ser sobre bases emocionales y no estratégicas. En México los emprendedores parecen tener una extendida resistencia a involucrarse en temas jurídicos, financieros y de administración. El 55% de las empresas carecen de un plan de sucesión y si es que existe no es formal o estructurado, no existe un buen control del consejo de administración y el 65% no tiene un área de auditoría; carecen de conocimiento del valor de las acciones, su participación y el valor de su propiedad. La mayoría de los empresarios no tiene la costumbre de darle seguimiento a los presupuestos y planes de negocios. (Soto, 2014)

El puesto de director general debe recaer en alguien apto para el puesto y no en el hijo favorito; solo el 35% de las organizaciones familiares cuenta con un plan financiero, según encuesta de Banamex. Los tres retos principales que aquejan a las empresas familiares en México son la sucesión, la falta de un gobierno corporativo y de una estrategia financiera. El 33% de las empresas familiares en México llegan a la segunda generación y el 13% a la tercera. Para que la empresa pueda perdurar, el sucesor no deberá ser el primogénito o el favorito del padre o de la madre si no cuenta con los conocimientos y aptitudes necesarios para dirigir la firma. La confianza es el principal vínculo que debe de existir entre el sucesor y todos los demás familiares, por lo que es conveniente prepararlo desde joven y apoyarlo con un mentor que lo dirija durante sus años de formación, para que la sucesión sea "un proceso y no un suceso". Las 5 P's para lograr

la perpetuidad en las empresas familiares son el establecer Propósitos, Políticas, Procesos, Paternidad y Pasión. (Álvarez, 2014)

El gran reto que las empresas familiares enfrentan es la supervivencia y para superarlo necesitan crecer. No obstante, conforme éstas crecen geométricamente, la familia lo hace exponencialmente. Por ello, mantener la unidad entre los miembros de la familia a lo largo del tiempo, así como transmitir las tradiciones y valores familiares a través de las generaciones, se vuelve una tarea ardua y perpetua. Educar a las siguientes generaciones en los valores de la dedicación al trabajo, la tenacidad, la lealtad y la prudencia, así como hacerlas partícipes del amor que tanto los fundadores como las generaciones al mando sienten por el negocio, avivará el compromiso hacia la empresa y hacia su supervivencia. (Tápies, 2011) Determinar un objetivo común, una visión compartida y establecer pautas de comportamiento en torno a la empresa de la familia facilitará las decisiones y permitirá a quienes no compartan esa perspectiva elegir libremente caminos alternos. Cada familia es única e irrepetible, y aunque sus valores y tradiciones van incorporando nuevas formas de hacer y ver la vida conforme aprenden y se reinventan, los principios familiares básicamente permanecen intactos. La idea es transmitirlos y adaptaros a los nuevos tiempos, compartiendo esa sabiduría que a través de varias generaciones se ha ido formando y acumulando en torno a la empresa, a las relaciones de familia y a nuestro papel en la sociedad. (Tápies, 2011) La transmisión de valores y tradiciones familiares a través de las generaciones se da de diferentes maneras en cada familia, determinando la unidad y el compromiso existente a nivel familia, así como el conocimiento y el amor hacia la empresa. Cuando esta liga de transmisión intergerencional se rompe, es probable que la empresa familiar termine desapareciendo o en manos de otros dueños. La propiedad y el control del negocio familiar se modifican conforme pasa el tiempo, la familia crece y las acciones de la empresa se van distribuyendo. (Trevinyo-Rodríguez, 2010)

Protocolo de Sucesión

El proceso de sucesión es un fenómeno muy complejo, en el cual participan una gran cantidad de actores. Por lo general, es un proceso largo que, si se planifica, durará de 10 a 15 años y pasará por varias etapas. Por desgracia, las situaciones imprevistas originan que este proceso sea más corto, como el caso del fallecimiento de los dueños y directores o las desavenencias entre familiares e incluso la ruptura entre ellos. El fenómeno de la sucesión, desde el punto de vista práctico, se inicia desde el momento de la concepción de los hijos del fundador. (Belausteguigoita, 2010). Tal como lo menciona Grabinsky (2002), el proceso de sucesión se divide en estas perspectivas: La planeación familiar, el monitoreo y capacitación de los sucesores potenciales, problemas que se pueden encontrar y a transferencia formal del poder. La sucesión es un proceso complejo que conviene preparar con el tiempo, tanto desde el punto de vista del sucesor como del predecesor. Muchas veces el predecesor intenta retrasar la sucesión por diversos motivos: por miedo o no saber cómo encarar el proceso, porque cree que los hijos no están preparados para el relevo, por temor a perder estatus social o quedarse sin ocupación alguna; ante estas razones, resulta tentador intentar retrasar la sucesión, e incluso por otras opciones como retirarse a media, quedándose con el poder, aunque sin responsabilidades, o incluso justificar el retorno, interponiendo al sucesor la formar de hacer las cosas. Para evitar esto, es importante tener en cuenta que la sucesión es un proceso en el que se distinguen cuatro etapas: preparación de los Sucesores, preparación de la.

Organización, armonización de las relaciones entre empresa y familia y la preparación del predecesor para el día después. Asimismo Macías (2011), menciona que n el abordaje de la perspectiva de la sucesión se determinan los factores de orden administrativo, tiene como eje desde la literatura y el estudio de casos, tres grandes factores que conforman los pilares de la estructura del proceso de vinculación del sucesor a saber: el modo, el momento y las motivaciones. Un proceso guiado permite una manera más suavizada de vincular a los descendientes cuando éstos están mejor preparados y también cuando las relaciones entre los miembros familiares se basan en la confianza y la afabilidad. El protocolo suele ser considerado un pacto de caballeros, fuente de derechos y obligaciones para los miembros de la familia. Este es útil para cualquier

tipo de compañía siempre que el fundador y sus socios –posibles sucesores – tengan la voluntad del cambio generacional y estén dispuestos a asumirlo. Los protocolos deben ser elaborados en base a las necesidades particulares de cada familia. Las confecciones estándar no sirven cuando se habla de empresas familiares, porque como se sostiene coloquialmente, si cada familia es un mundo, también la empresa lo es. Las regulaciones, instituciones y acuerdos deben de ser particulares y únicos a la familia y sus miembros. La diferenciación que le dio origen, permite aquí la persistencia en el tiempo, solo si la misma se mantiene de manera intergeneracional. (Vegas, 2005)

Asimismo Vegas (2005), menciona que las ventajas más importantes del plan de sucesión son garantizar la continuidad ordenada en las posiciones claves, evitar la fuga de talento y conocimiento, motivar a los empleados a todos los niveles, facilitar una cultura de transparencia y transmitir un sentimiento de pertenencia. El plan de sucesión fomenta el crecimiento a largo plazo de la empresa y aumenta la productividad y compromiso de la mayoría de los empleados. Para implantar un plan de sucesión efectivo, se recomienda que se den los siguientes pasos: Definir las posiciones claves dentro de la organización, establecer el perfil, roles y competencias deseadas por la organización, identificar, seleccionar y desarrollar sucesores potenciales, tanto internos como externos, analizar y eliminar los gaps entre las competencias actuales de los candidatos potenciales y las necesarias para su futuro rol, desarrollar un programa de capacitación y por último crear un programa de evaluación y monitoreo.

Modelos de Sucesión Familiar

El Modelo de la Articulación Dinámica de Belausteguigoitia, (2010), es uno de los que se contempla para el proceso de sucesión de las empresas familiares del Sector de Comida Rápida, el cual hace mención de que claramente las empresas familiares tienen características que la hacen diferente de otras organizaciones. Por ello, para lograr su profesionalización. El modelo de la articulación dinámica de la empresa familiar ilustra el balance y la articulación que deben existir entre la propiedad, la empresa y la familia. Las variables del liderazgo, control y compromiso mantienen unidas estas fuerzas. En el centro del modelo aparece el concepto de armonía, el cual, desde una perspectiva holística, es la variable que mantiene el balance y la articulación entre las otras variables del modelo. A continuación se explican cada uno de estos conceptos, ya que manifiestan un balance y articulación entre sistemas (empresa, familia y propiedad):

Familia: Este círculo representa esencialmente al grupo de personas con lazos sanguíneos que controla la empresa, a sus cónyuges e hijos. También incluye sus necesidades, aspiraciones e inquietudes. La familia aspira respaldar a cada uno de sus miembros y les brinda protección, cariño, seguridad, educación y recursos para su desarrollo. (Belausteguigoitia, 2010)

Empresa: Una de las fuentes de apoyo que tiene la familia es la empresa, pues de ella se obtienen recursos para financiar sus gastos. La empresa está constituida por las personas que trabajan en la organización (incluidos los miembros de la familia), sus instalaciones, productos y servicios. Por su parte, recibe el apoyo de la familia, pues algunos de sus miembros, en ella, ocupan puestos, intervienen recursos, capitalizan sus relaciones, etc. (Belausteguigoitia, 2010)

Propiedad: La propiedad de una organización es un tema de orden legal. La propiedad de un bien da el derecho de usarlo para obtener beneficios. En el caso de una empresa esto implica que puede gozarse de las utilidades que ella proporcione o incluso intercambiarse. Sin embargo, se está obligado a asumir las consecuencias negativas que esto pudiera generar. La posesión efectiva de un bien no debe reducirse a la situación legal. Existe la expresión espíritu de la propiedad, que consiste en hacer el mejor uso de ésta no sólo para quien la posee, sino también para todos los que resulten afectados. (Belausteguigoitia, 2010)

Asimismo el Modelo Colombiano Dinámica de la Empresa Familiar Pyme que representa un modelo de sucesión trazado por un estudio exploratorio realizado por Vélez, et. al., (2008) en Colombia a empresas familiares le cual plantea tres elementos esenciales que son: la motivación, las herramientas y la acción, estos tres elementos están interrelacionados de manera continua, tanto en el tiempo como al interior de la organización, su eje central es el proceso de sucesión, y durante todo el ciclo puede recibir la influencia y el apoyo externo. En todo este proceso se observa la influencia externa, en la medida en que la información que le llegue a la organización y al empresario en particular, procedente de la academia, los gremios y el gobierno, sobre la importancia y la necesidad de la sucesión, permitirán socializar esta necesidad y concientizar a las organizaciones para que tomen las acciones necesarias. Así mismo, dentro de este elemento puede ubicarse el apoyo externo, brindado por expertos en el tema a las organizaciones quienes pueden girar y recomendar desde un punto de vista objetivo las mejores prácticas a llevar a cabo. (Vélez, et al., 2008)

MÉTODO

La presente investigación se encuentra en una primera etapa que es la documental debido a que está basada en conocimientos sustentados en estudios realizados por diversos autores con propuestas específicas. Por lo tanto esta fase de la investigación consiste en revisar la literatura existente para realizar un análisis documental de las empresas familiares del Sector de Comida Rápida en Tijuana, Baja California México con la finalidad de identificar los modelos y con ello determinar las variables que inciden de manera directa en el protocolo de sucesión de las empresas familiares anteriormente mencionadas. La metodología de la investigación que se utilizara será cuantitativa. Debido a que la investigación cuantitativa se aplica para el levantamiento de encuestas, a través de cuestionarios a los propietarios según una muestra finita de la población total de las empresas familiares del sector de comida rápida. Se procesara la información recolectada con aplicación del programa estadístico SPSS para el análisis descriptivo e inferencial. Se identificara el giro de restaurantes de comida rápida que sean empresas familiares, para el diseño de la muestra.

Objetivos

Objetivo General

Realizar un estudio documental de las empresas familiares del sector de comida rápida de Tijuana, B.C., México e identificar modelos de sucesión que permitan determinar las variables que incidan de manera directa en un protocolo de sucesión.

Objetivos Específicos

Realizar un análisis documental de las empresas familiares del sector de comida rápida en Tijuana, Baja California México a través de la literatura existente. Identificar Modelos de Sucesión que permitan determinar las variables que inciden en el protocolo de sucesión en las empresas familiares del sector comida rápida de Tijuana, B.C., México. Identificar las variables que inciden de manera directa en un protocolo de sucesión en las empresas familiares del sector de comida rápida de Tijuana, B.C., México.

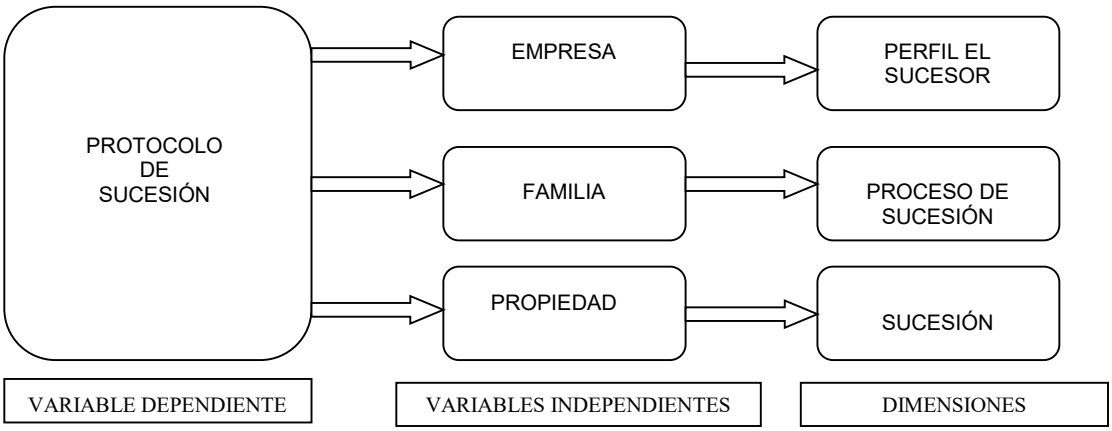
RESULTADOS

De acuerdo a la investigación documental realizada son diversos los autores que han manejado el concepto de empresa familiar, solo que de acuerdo con un estudio realizado por Arenas y Rico (2014), hacen mención de la dificultad para obtener una definición clara y consensuada de la empresa familiar, y esto se debe a que en buena medida los negocios familiares son realidades multidimensionales por naturaleza. La propiedad o el control de la empresa se define: a partir del porcentaje de participación de la familia en el capital de la

empresa o del hecho de que un familiar controla su empresa. El poder que la familia ejerce sobre la empresa: se debe a partir del trabajo desempeñado en la empresa por algunos miembros de la familia. En muchos casos hace referencia a que la familia propietaria desempeña funciones ejecutivas en la empresa o a que el director general de la empresa es un miembro de la familia propietaria. La intención de transferir la empresa a generaciones venideras: se define en relación con el deseo de mantener en el futuro la participación de la familia en la empresa, al número de generaciones de la familia propietaria que intervienen en la misma o al hecho de que los descendientes directos del fundador tienen el control sobre la gestión o propiedad de la empresa. (Casillas, et al. 2005, Uhlaner, 2002
Si bien es cierto que el mayor reto de las empresas familiares es sobrevivir a una segunda generación, el dueño de la compañía debe planear con anticipación quien será su sucesor y cederle la dirección de la empresa, de aquí la importancia de que se cuente con un protocolo de sucesión a través de un proceso para realizar una transición lo más tranquila posible evitando con esto conflictos entre los miembros de la familia. De aquí la importancia del proceso de sucesión no obstante de ser uno de los temas más investigados, es de vital importancia para la empresa familiar que contemple si el sucesor será un miembro de la familia o no, la política que seguirá la familia para la designación del sucesor y la autentificación del sucesor ante los demás miembros de la familia y quienes no lo sean, cuya finalidad es contar un protocolo de sucesión.

Por lo tanto también la importancia de identificar modelos de sucesión que permitan determinar las variables que inciden en un protocolo de sucesión en las empresas familiares de comida rápida de Tijuana, B.C., México, para efectos de la presente investigación se contemplaron dos: el de Articulación Dinámica (Belasteguigoitia, 2010) y el Modelo Colombiano Dinámica de la Empresa Familiar Pyme que representa un modelo de sucesión trazado por un estudio exploratorio realizado por Vélez, et. al., (2008). Determinándose que el Articulación Dinámica de Belasteguigoitia (2010), es el que se tomará como base para la presente investigación para determinara las variables que inciden en un protocolo de sucesión. Dando como resultado el siguiente diagrama en donde se reflejan las variables sujetas de estudio, las cuales se muestran en la Figura 1.

Figura 1: Diagrama de Variables



La Figura 1, presenta el diagrama ex ante donde se muestran la variable dependiende siendo el protocolo de sucesión, las variables independientes que son: empresa, familia y propiedad, así como sus respectivas dimensiones: perfil del sucesor, proceso de sucesión y sucesión, las cuales se correlacionaran para determinar si inciden de manera directa en el protocolo de sucesión
Fuente: elaboración propia (2016)

CONCLUSIONES

A manera de conclusión se puede decir que en base a la revisión literaria si es de suma importancia que las empresas familiares cuenten con un protocolo de sucesión, para sobrevivir y entregar la dirección a un

sucesor que la mayoría de las veces es la segunda generación. El sucesor puede ser un miembro de la familia o alguien ajeno a ella que de antemano conozca a la organización y su dinámica para que se pueda asumir el control. Todo dependerá de los criterios o políticas que se establezcan al momento de planear y realizar el proceso de sucesión. Buscando de antemano el evitar conflictos con los miembros de la familia por lo tanto una de las mejores decisiones que puede tomar el dueño de una empresa familiar es el contar con el protocolo de sucesión tomando en cuenta que no existe una fórmula mágica o una metodología para diseñarlo. Este se debe realizar de acuerdo a las necesidades especificas de la empresa familiar de que se trate, teniendo siempre presente que cada familia es única al igual que la organización. Al analizar los modelos investigados se llego a la conclusión que el Articulación Dinámica de Belasteguigoitia (2010), es que se tomara como base para esta investigación ya que muestra el balance y la articulación que deben existir entre la propiedad, la empresa y la familia. Las variables del liderazgo, control y compromiso mantienen unidas estas fuerzas. En el centro del modelo aparece el concepto de armonía, el cual, desde una perspectiva holística, es la variable que mantiene el balance y la articulación entre las otras variables del modelo. Lo que llevo a determinar cómo variable dependiente el protocolo de sucesión, las variables independientes de empresa, familia y propiedad y como dimensiones el perfil del sucesor, proceso de sucesión y sucesión, las cuales en la siguiente etapa de la investigación una vez que se realice el levantamiento de las encuestas y se analicen los resultados se correlacionaran para determinar cuáles son las variables independientes que inciden de manera directa en la variable de protocolo de sucesión.

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ADQUISICIÓN DE EMPRESAS MEXICANAS POR INVERSIONISTAS EXTRANJEROS: CASO DE COMEDORES INDUSTRIALES

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RESUMEN

Las adquisiciones de empresas entre países son una oportunidad de negocio y fortalecimiento económico internacional, actualmente las empresas mexicanas están siendo adquiridas por inversionistas extranjeros. El objetivo del estudio es identificar los factores que influyen, y la relación entre éstos, en el sector de comedores industriales. El trabajo consistió en una investigación mixta, en la etapa cualitativa se realizó un estudio de caso de las dos empresas más importantes en México ya adquiridas por inversionistas extranjeros donde se identificaron los factores que influyeron para su adquisición. En la etapa cuantitativa se aplicó un cuestionario a 15 empresas que no han sido adquiridas, para conocer sus características específicas y la tendencia del giro. Los resultados confirman que los inversionistas extranjeros buscan únicamente que la empresa posea un perfil atractivo.

PALABRAS CLAVE: Adquisición de Empresas Mexicanas, Inversionistas Extranjeros y Comedores Industriales

ACQUISITION OF MEXICAN COMPANIES BY FOREIGN INVESTORS: THE CASE OF CATERING SERVICES AND FOOD INDUSTRY

ABSTRACT

The acquisitions between countries are a business opportunity and international economic strengthening, Mexican companies are currently being purchased by foreign investors. The aim of the study is to identify the factors that influence and the relationship between them, in the field of catering services and food industry. The work consisted of a joint investigation in qualitative stage a case study of the two most important companies in Mexico and acquired by foreign investors where the factors that influenced identified for purchase was made. In the quantitative stage a questionnaire to 15 companies that have not been acquired, to meet their specific characteristics and trend of rotation is applied. The results confirm that foreign investors seek only the company possesses an attractive profile.

JEL: F60, G34, L66

KEYWORDS: Acquisition of Mexican Companies, Foreign Investors, Catering Services and Food Industry

INTRODUCCIÓN

Las adquisiciones promueven el desarrollo corporativo generando crecimiento y diversidad en el mercado, tanto en economías sanas como débiles, persiguiendo como fin primordial suministrar mayores rendimientos a inversionistas, accionistas y propietarios, a través de la unión de fortalezas y sinergias competitivas más fuertes (Pervaiz y Zafar, 2014). Este estudio aborda el fenómeno de la adquisición de empresas mexicanas por inversionistas extranjeros en el sector servicios en la actividad de comedores industriales.

REVISIÓN LITERARIA

De acuerdo a la Organización para la Cooperación y el Desarrollo Económicos (OCDE), la mayoría de las empresas en México son pequeñas y están dirigidas a actividades poco productivas, lo que provoca que los estados económicamente más dinámicos sean impulsados por las grandes empresas multinacionales y nacionales; (Potter, *et al*., 2013).

Las dos empresas de Comedores Industriales más importantes en México iniciaron con capital nacional, actualmente ocupan el primero y cuarto lugar en ventas en México; estas dos entidades son objeto de estudio en la primera parte de la investigación y se denominan empresa A y B. Los inversionistas extranjeros se interesan en su adquisición porque representan un giro atractivo por su mercado seguro, alta calidad en el servicio, no requieren grandes inversiones, ni capacitación técnica de sus empleados y su servicio está enfocado a satisfacer una necesidad básica. De acuerdo a Barragán (2005), el sector alimenticio en los países en desarrollo, es el más importante debido a la especialización de éstos en procesos productivos que utilizan primordialmente mano de obra relativamente barata.

METODOLOGÍA

Este estudio se realizó bajo un enfoque mixto, en donde se llevó a cabo investigación cualitativa y cuantitativa. En la primera etapa (investigación cualitativa), se estudió a las dos empresas de comedores industriales más importantes de México que ya han sido adquiridas por inversionistas extranjeros, con el fin de identificar los factores que influyeron para su adquisición.

En la segunda etapa (investigación cuantitativa), con base en los resultados obtenidos en la primera etapa (investigación cualitativa), se identificaron los factores específicos del sector y se elaboró el cuestionario para ser aplicado a las empresas de comedores industriales del D.F. y Estado de México, dividido en siete secciones: (1) perfil de la empresa, (2) factores financieros, (3) factores administrativos, (4) factores familiares, (5) frecuencia e intensidad de los problemas, (6) prioridad en solución de los problemas y (7) toma de decisiones.

RESULTADOS

De acuerdo a INEGI, en 2004 existían 152 empresas de comedores industriales; en 2009 disminuyeron a 89 y en 2012 se tenían registradas 42 en el D.F. y Estado de México, las entidades más importantes económicamente del país, debido a que ahí se ubican las empresas más grandes que ofrecen servicio al mercado nacional. Partiendo de esto, se aprecia una disminución considerable en este sector, situación que confirma el proceso de adquisición de empresas mexicanas.
En la investigación cualitativa, las empresas que ya fueron vendidas a inversionistas extranjeros, se comprueba lo siguiente:

El origen de las dos empresas de comedores industriales fue familiar y tuvieron un lapso promedio de vida como empresa familiar mexicana de 2 a 3 décadas.

Las compañías en el momento de la adquisición, contaban con un perfil atractivo, que implicó contar con crecimiento potencial, ventaja competitiva y rentabilidad.

Las circunstancias que se dieron en el momento de la adquisición fue la presencia de problemas familiares, financieros y administrativos. Los de mayor peso, fueron los familiares y posteriormente los financieros; dicha situación provocó desinterés en el negocio, falta de inversión en la compañía, inexistencia de crecimiento y la decisión de vender.

En la investigación cuantitativa, se destacan los siguientes puntos en la muestra de estudio:

El 40% de la muestra posee perfil atractivo y el 60% no atractivo.

El 100% tiene su origen como empresa familiar; el 87% posee los elementos de propiedad y dirección que comprueban que son familiares y el 13% no.

Dos de las empresas entrevistadas (13% de la muestra total o el 33% de la muestra de perfil atractivo, respectivamente); ya vendieron el 51% de sus acciones a inversionistas extranjeros y tienen el compromiso que dentro de un año, venderán el 49% restante, con lo que pasarán a ser 100% propiedad de inversionistas extranjeros. Este acuerdo se origina debido a que las dos empresas reconocen no contar con el recurso financiero suficiente para ampliar su mercado, hecho que determina la decisión de aceptar la propuesta de adquisición. Este hallazgo comprueba el interés de los inversionistas extranjeros en las empresas de perfil atractivo.

CONCLUSIONES

Se confirma que el perfil atractivo es el factor más determinante cuando inversionistas extranjeros deciden adquirir una empresa mexicana. Se corrobora que la presencia de problemas financieros y administrativos no influye en la decisión de los inversionistas para adquirir empresas mexicanas de comedores industriales.

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PROPUESTA DE MEJORA DE LOS PROCESOS DE APROVISIONAMIENTO Y DISTRIBUCIÓN DE PRODUCTOS EN LA EMPRESA INDUSTRIAS ALIMENTICIAS VERACRUZ

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RESUMEN

El siguiente es un estudio de enfoque mixto, descriptivo y analítico que tiene como objetivo realizar una propuesta de mejoramiento de los procesos de aprovisionamiento y distribución de productos para el aumento en el nivel de servicio en la empresa Industrias Alimenticias Veracruz. La metodología que se llevó a cabo inició con un diagnóstico de las condiciones actuales de la empresa, que permitió conocer el funcionamiento de los procesos de aprovisionamiento y distribución de productos. Se logró evidenciar que la planta presentaba un aumento en las quejas por parte de los clientes, quienes se encuentran inconformes con el servicio prestado, principalmente por las demoras en el despacho e incumplimientos en los plazos de entrega de los pedidos, generando en promedio 34 pedidos retrasados en los últimos 6 meses, de los cuales 7 no fueron recibidos por el cliente. Como consecuencia de lo anterior se ha ocasionado una disminución en el nivel de servicio a los clientes en un 25% en el último año. Posteriormente se diseñaron acciones encaminadas a lograr la entrega a tiempo de los pedidos a los clientes y la disminución en las devoluciones de pedidos por mala facturación y pedidos incompletos. Finalmente se realiza un análisis de los beneficios y costos de la propuesta de solución.

PALABRAS CLAVE: Nivel de Servicio, Logística

PROPOSAL FOR IMPROVEMENT OF PROCUREMENT PROCESSES AND DISTRIBUTION OF PRODUCTS IN THE COMPANY FOOD INDUSTRIES VERACRUZ

ABSTRACT

The following is a mixed study, descriptive and analytical approach that aims to make a proposal to improve procurement processes and distribution of products for the increase in the level of service at the company Industrias Alimenticias Veracruz. The methodology carried out began with a diagnosis of current business conditions, which allowed us to know the functioning of procurement processes and product distribution. It was possible to demonstrate that the plant had an increase in complaints from customers who are dissatisfied with the service provided, mainly by clearance delays and defaults in delivery orders, generating an average of 34 orders behind in the last 6 months, 7 of which were not received by the customer. As a consequence of this has caused a decrease in the level of service to customers by 25% last year. Later actions to achieve timely delivery of orders to customers and the decrease in returns orders for bad billing and incomplete orders were designed. Finally, an analysis of the benefits and costs of the proposed solution is performed

JEL: L6, L7, M1

KEYWORDS: Level Service, Logistics

INTRODUCCION

La empresa Industrias Alimenticias Veracruz, está conformada por una red de siete (7) panaderías, con la denominación de Tortas y Pan Veracruz, ubicadas en la ciudad de Villavicencio, departamento del Meta, Colombia. Sus actividades económicas corresponden a la elaboración de productos de panadería y al expendio a establecimientos y a sucursales pertenecientes a la misma empresa. Inició labores el 8 de marzo de 1996, por lo que cuenta con 18 años de experiencia, durante los cuales ha generado empleo en la ciudad de Villavicencio, Meta. Actualmente cuenta con 135 trabajadores en total, donde 50 de estos corresponden a la planta de producción y los demás al área administrativa (Cámara de Comercio de Villavicencio, 2014). Desde su fundación, la empresa, se ha preocupado por ofrecer a sus clientes, además de productos de alta calidad un servicio que cumpla sus expectativas y que haga que los prefieran a otras empresas del sector, sin embargo; las quejas recibidas presentan un aumento, dado que los clientes, quienes se encuentran inconformes con el servicio prestado, en tanto que, se evidencia un 20% de pedidos no recibidos por el cliente por falta de existencias, por lo cual los consumidores han mostrado su inconformidad. Frente a las demoras existentes debido a los pedidos atrasados, el nivel de servicio a los clientes se encuentra actualmente en un 67,5%.

En razón de lo anterior, el presente trabajo de grado plantea el análisis de los procesos de aprovisionamiento y distribución de la empresa, con el fin de identificar las causas de la no disponibilidad de los productos en las sucursales de la empresa, comenzando con la descripción de la problemática a solucionar. En un segundo capítulo se presenta el diagnóstico de la situación actual de la empresa objetivo del estudio, dentro del cual se describe la empresa y el proceso de producción a través de la aplicación de distintas herramientas de la ingeniería industrial. Seguidamente, se realiza un análisis del diagnóstico que permite conocer las condiciones actuales y colocar las bases para el desarrollo de la propuesta de solución, la cual es presentada en el capítulo 4 del presente documento. Finalmente, en el capítulo 5 se evalúa la propuesta a través de la relación costo - beneficio y se presentan las conclusiones y recomendaciones pertinentes. Este trabajo tiene como objetivo realizar una propuesta de mejoramiento de los procesos de aprovisionamiento y distribución de productos en la empresa Industrias Alimenticias Veracruz, para aumentar el nivel del servicio al cliente. Inicialmente se describe la problemática a solucionar, el diagnóstico de la situación actual de la empresa, se realiza un diagnóstico, para finalmente proponer una solución al mejoramiento del nivel de servicio.

REVISIÓN DE LITERATURA

En la actualidad las organizaciones se preocupan de temas como el marketing de servicios, la calidad, el desarrollo de la gestión, los cuales no son ajenos a los académicos y estudiosos de diferentes universidades a nivel mundial. Dentro de los estudios sobre servicios y calidad del servicio existen básicamente dos escuelas: a) la escuela norteamericana, representada por Parasuraman, Zeithmal y Berry, y b) la escuela noruega representada por Grönroos, las cuales desarrollaron modelos de medición de la calidad, basados en diferentes características del servicio prestado, éstas escuelas serán descritas en la conceptualización de la calidad. El término servicio es un tema ampliamente estudiado, trabajado y definido, el cual, de acuerdo con la revisión de la literatura realizada por Duque Oliva (2005), se pueden encontrar las siguientes definiciones del mismo, que permiten tener una idea general de lo que denota este concepto:

"Un tipo de bien económico, constituye lo que se denomina sector terciario, todo el que trabaja y no produce bienes se supone que produce servicios".
"Es el trabajo realizado para otras personas".
"Es el conjunto de actividades, beneficios o satisfactores que se ofrecen para su venta o que se suministran en relación con las ventas".

"Es cualquier actividad o beneficio que una parte ofrece a otra; son esencialmente intangibles y no dan lugar a la propiedad de ninguna cosa. Su producción puede estar vinculada o no con un producto físico".

Un servicio puede ser definido "como el conjunto de actividades, actos, hechos aislados o secuencias de actos de trabajo, de duración y localización definida, realizado gracias a medios humanos y materiales, puestos a disposición de un cliente individual o colectivo, según procesos, procedimientos y comportamientos que tienen un valor económico y que, por tanto, traen beneficios o satisfacciones como factor de diferencia" (Vargas y Aldana, 2007, p.11). En la definición de Farrera (2003), del concepto servicio, se encuentra que es un "conjunto de prestaciones que el cliente espera, además del producto o del servicio básico, como consecuencia del precio, la imagen y la reputación del mismo". Esta acepción considera al servicio no como un producto sino como un conjunto de actividades que se incluyen en la prestación, por lo que se considera ésta definición como la más apropiada para el presente estudio, en el cual se espera medir la prestación de los servicios desde la percepción del cliente buscando su satisfacción, a partir de las características del servicio mencionadas: la imagen y la reputación. De la misma manera, Lovelock (1983), determina que "el servicio al cliente implica actividades orientadas a una tarea, que no sea la venta proactiva, que incluyen interacciones con los clientes en persona, por medio de telecomunicaciones o por correo. Esta función se debe diseñar, desempeñar y comunicar teniendo en mente dos objetivos: la satisfacción del cliente y la eficiencia operacional". Los servicios poseen características específicas que también han sido estudiadas por diferentes autores; es así como, Canchilla (2010), citando a Karl Albrecht presenta las características del servicio en relación con:

Un servicio se produce en el momento de prestarlo, no se puede crear de antemano o mantener en preparación.

Un servicio no se puede producir, inspeccionar, apilar o almacenar centralmente. Generalmente lo presta donde quiera que esté el cliente.

El "producto" no se puede demostrar, ni se puede mandar por anticipado una muestra para la aprobación del cliente.

La persona que recibe el servicio no tiene algo tangible; el valor del servicio depende de una experiencia personal.

La experiencia no se puede vender o pasar a un tercero. Si se prestó inadecuadamente un servicio no se puede revocar. Si no se puede repetir entonces las reparaciones son los únicos medios para la satisfacción del cliente La prestación del servicio generalmente requiere interacción humana en algún grado; comprador y vendedor se ponen en contacto en una forma relativamente personal para crear el servicio. La seguridad de la calidad debe ocurrir antes de la producción, y no después de la producción. Las expectativas del receptor del servicio son parte integral de su satisfacción con el resultado. La calidad del servicio en gran parte es algo subjetivo. Mientras más gente tenga que encontrar el cliente durante la prestación del servicio, menos probabilidades hay de quedar satisfecho con ese servicio" Las características mencionadas son la base para determinar si lo que se ofrece es o no un servicio; es importante aclarar que no todos los tipos de servicios existentes poseen todos los factores mencionados. Pueden poseer algunas de las características y aún seguir siendo considerados como un servicio. De otro lado, Duque Oliva (2005), realiza una revisión de las características de los servicios y las resume en: intangibilidad, la heterogeneidad, y la inseparabilidad.

Ahora bien, existen diversos tipos de servicios, una clasificación puede ser la propuesta por Grönroos (1994), quien considera al servicio como un producto tangible, es decir como un producto desarrollado, producido, distribuido, comercializado y consumido, por tanto, su clasificación obedece a la oferta de servicios existente en el mercado. El servicio al cliente incluye varios elementos, siendo los más relevantes

(Canchilla (2010) el contacto cara a cara, telefónico, la atención de quejas y reclamos y las instalaciones. Servicio al cliente interno consiste en prestar servicio a quienes prestan servicio, o personas en contacto con el público, que se preocupan por los clientes que pagan. Esto implica trabajo en equipo y cooperación en toda la organización para asegurar que la calidad del servicio siempre sea alta (Canchilla, 2010). La orientación hacia el servicio en una empresa, indica que cada persona y cada unidad tienen un cliente. El Nivel de servicio al cliente es el conjunto de actividades que un suministrador ofrece con el objetivo de que el cliente obtenga el producto deseado, en el plazo de entrega mínimo, con la calidad esperada y en el lugar adecuado asegurando un uso correcto del mismo. (Ballou, 1991).

El servicio al cliente es una variable fundamental que tiene un impacto importante sobre la lealtad del cliente en donde se contemplan aspectos como el compromiso, necesidades y expectativas de los clientes, pues cuando se tiene en una organización los adecuados niveles de servicio para cumplir las necesidades del cliente se puede llevar a un incremento en las ventas, mayor participación de mercado, mejor margen de contribución y crecimiento de las utilidades; pues en una situación como la actual en donde el mercado es cada vez más competitivo, mantener los clientes existentes y conseguir nuevos se ha convertido en algo fundamental para la supervivencia de cualquier organización. El nivel de servicio se define como el porcentaje de los pedidos que una empresa es capaz de servir en el plazo adecuado. Esta variable permite medir el nivel de cumplimiento en las entregas exigidas por los clientes en un periodo determinado según la estrategia desarrollada por la empresa y su fórmula de análisis es la siguiente:

$$N.S.C = \frac{\text{No pedidos entregados a tiempo a los clientes}}{\text{No de pedidos solicitados por los clientes}} * 100$$

Del nivel de servicio se desprenden las siguientes variables de estudio:

El Número de pedidos entregados a tiempo al cliente, se refiere al número de pedidos que son entregados en un periodo determinado de manera puntual sin ningún tipo de inconvenientes durante todo su proceso. El número de pedidos solicitados por el cliente establece el número de pedidos que fueron solicitados por el cliente en el momento de realizar la visita a una sucursal de la empresa. En los últimos veinte años, la logística ha tomado un papel muy importante en "la elaboración de mejoras competitivas y sostenibles fundamentadas en la construcción de valor agregado para el cliente" (Chopra & Meindl, 2008). En la actualidad, "La Logística Empresarial se enfoca en la búsqueda y el alcance de la satisfacción presente y futura del cliente y abarca la planificación, organización y control de todas las actividades relacionadas con la obtención, flujo, unión y mantenimiento de materiales, productos y servicios"…, según sea el caso "… desde la fuente de materia prima, incluyendo clientes a través de la logística inversa, hasta el punto de venta del producto final, siendo este a nivel local o internacional, masivo o empresarial, en forma tanto eficiente como efectiva, minimizando costos y a su vez haciendo uso de la tecnología de información moderna" (Hernández & García, 2006).

La Logística de distribución hace referencia al proceso de la cadena de suministros que planea, lleva a cabo y controla el flujo y almacenamiento eficientes y efectivos de bienes y servicios, así como de la información relacionada, desde el punto de origen hasta el punto de consumo, con el fin de satisfacer los requerimientos de los clientes (Dupuit, 2004). La logística de distribución, se realiza en tres ciclos logísticos a saber: aprovisionamiento, fabricación, almacenamiento y distribución física. Dentro de la logística de distribución, se encuentra el ciclo de distribución que comprende los procesos de almacenaje y distribución física de materiales dentro de una empresa. De acuerdo con Hernández (2008), este ciclo comienza con la recepción de productos en proceso y terminados en el almacén, y continua con los procesos de identificación, registro, ubicación, custodia y control, cuya finalidad es que el producto esté disponible en el almacén para la red de ventas. Cuando existe una red de distribución compuesta por varios almacenes, se origina el problema de la reposición de stock en términos de donde, cuando y cuanto stock hay que reponer en cada uno de ellos. Estos problemas son los tópicos más usuales en este segmento logístico, ya

que están directamente relacionados con la garantía de servicio al cliente (disponibilidad de stock y rapidez de entrega). La distribución física, se relaciona con los procesos de tramitación de pedidos de clientes, picking y preparación de mercancías en el almacén hasta situar el producto en el punto de venta. Las características relevantes de esta prestación de servicio son: calidad de entregas, rapidez y puntualidad (Hernández, 2008). La logística integral, se centra en conseguir tres objetivos básicos: máxima rapidez del flujo de productos, desde la fuente de aprovisionamiento, hasta situar el producto en el punto de venta, mínimos costes operacionales en los procesos derivados del flujo de materiales y cumplimiento de las exigencias del cliente (servicio).

METODOLOGIA

El ejercicio realizado es un estudio de enfoque mixto, descriptivo y analítico que tiene como objetivo realizar una propuesta de mejoramiento de los procesos de aprovisionamiento y distribución de productos para el aumento en el nivel de servicio en la empresa Industrias Alimenticias Veracruz. Para lo anterior se realizaron visitas a las instalaciones de la empresa con el fin de obtener la información necesaria para valorar el nivel de servicio. Se realizaron diagramas de flujo de proceso, diagramas de recorrido, diagramas de causa-efecto, diagrama de Pareto, entrevistas a los clientes y chequeo de las instalaciones. Posteriormente se elaboró la propuesta de rediseño de los nuevos diagramas de flujo y diagramas de recorrido, que permiten lograr el mejoramiento de la distribución. Finalmente se evaluó la viabilidad de la propuesta a través un análisis de costo-beneficio. En cuanto al alcance, la investigación es de carácter mixto. En principio es de carácter cualitativo ya que se evidencian los problemas en la empresa por visita directa, posteriormente es cuantitativa porque se realizan análisis de recorridos. La investigación es de tipo transversal porque los datos se recolectan en un solo momento en el tiempo. Finalmente todo el procedimiento termina en un tipo de investigación deductiva porque se comprobará la hipótesis de que a partir del mejoramiento de la distribución es posible lograr el mejoramiento del nivel de servicio.

RESULTADOS

Se observó que las causas que ocasionan el 86,79% de las devoluciones son las tipificadas por logística y distribución y atención al cliente, con el 66,62% y 20,17% respectivamente. De lo anterior, se confirma lo planteado en la descripción del problema, en la que se indicó que los problemas relacionados con la disminución en el nivel del servicio al cliente están relacionados con la logística y distribución de los productos de la sede principal a las sucursales. El análisis de Pareto continúa con el detalle de las dos causas que generan el 80% de las devoluciones: logística y distribución y atención al cliente.

El diagnóstico permitió evidenciar los problemas que tiene la empresa con la logística y distribución de sus productos a las sucursales, que no les permite tener la disponibilidad de los mismos al momento de la compra por parte de los clientes. En este sentido, fue posible determinar que las causas principales se encuentran relacionadas con el proceso mismo de distribución y aprovisionamiento de las sucursales, en el cual los productos son enviados de la planta de producción a la sede principal, para de allí ser enviado a cada una de las sucursales, incluyendo transportes innecesarios de los productos, mayor tiempo en los transportes, errores en las entregas y por supuesto falta de cumplimiento con las solicitudes de los clientes, quienes solicitan productos que no están disponibles. Lo anterior, se evidenció en el cálculo realizado del nivel del servicio al cliente en el cual el promedio de las 7 sedes es de 67,5%, un promedio bastante bajo teniendo en cuenta, la tradición y experiencia de la empresa en el mercado de los panes y tortas, por lo que se encuentra un elemento más para incluir dentro de la propuesta, con el fin de aumentar el nivel de servicio al cliente.

Dentro de las causas identificadas en el análisis de Pareto, se completa el 80% con la atención al cliente, es importante mencionar que, aunque se dispusieran los productos en las sucursales al momento de la compra mejorando los procesos de aprovisionamiento y distribución, se debe incluir una buena atención al cliente

que garantice la satisfacción total de los mismos, en tanto que, el diagnóstico permitió evidenciar que los clientes no reciben la atención adecuada, principalmente porque no los atienden a tiempo, les contestan mal al hacer el pedido y atienden al que llegó después primero. Es por ello que, dentro de la propuesta de solución se debe incluir un elemento relacionado con la implementación de capacitaciones, al personal de las sucursales, en el tema de atención al cliente, para poder completar el ciclo del servicio y ofrecer a los clientes la atención que se merecen.

Teniendo en cuenta los elementos identificados, la propuesta de solución se ha elaborado en tres partes: la primera la descripción de los procesos de aprovisionamiento y distribución ajustados, la segunda el diseño de la capacitación en atención al cliente, particularmente para el personal que trabaja en las sucursales de la empresa y la tercera la medición del nivel del servicio al cliente con las mejoras propuestas. En general se puede decir que la propuesta consiste en: Rediseñar los procesos de aprovisionamiento y distribución de productos de acuerdo con los elementos identificados en el numeral anterior. Diseñar la programación y contenido de las capacitaciones a realizar a los empleados que trabajan en las sucursales de la empresa. Medir el nivel del servicio al cliente con las mejoras propuestas en los elementos anteriores.

Teniendo en cuenta que el objetivo principal del presente trabajo de grado, es la mejorar en el nivel de servicio al cliente de la empresa, que se ve reflejado en la disponibilidad de productos al momento de la compra y en la atención a los clientes en las sucursales, cada elemento de la propuesta aporta en el aumento del número de pedidos efectivos entregados a los clientes. Para ello se diseña la propuesta y se presenta a continuación. En primera instancia se describen los procesos de aprovisionamiento y distribución en cada una de sus etapas, incluyendo diagramas de flujo, de proceso, de operaciones y de recorrido ajustados, identificando las mejoras propuestas que garantizan la disponibilidad de los productos en las sucursales en el momento en que los clientes los solicitan.

En segunda medida, se diseñan los contenidos y programación de capacitaciones en atención al cliente, para las diferentes sucursales de la empresa. Con estos elementos se espera disminuir el 86,79% de las quejas por parte de los clientes y por supuesto aumentar el nivel de servicio al cliente. El proceso de aprovisionamiento ajustado, requiere de las mismas etapas del proceso actual, sin embargo, se plantean mejoras relacionadas con un cambio en el tiempo de verificación de faltantes en la sucursal, en el cual, ya no se revisen cada semana, sino cada tres días, es decir que, el auxiliar de inventario, viste cada sucursal cada tres días, con el fin de garantizar la disponibilidad de los productos. Además, se propone que, solo exista un canal de comunicación del supervisor de logística al Jefe de Producción para solicitar los productos y generar la orden de producción de los mismos, evitando otros elementos que influyan en la no disponibilidad de los productos en las sucursales.

El auxiliar de inventario debe dirigirse a las sedes de la empresa, cada tres días con el fin de disminuir el tiempo de solicitud de los faltantes. Por su parte, el Coordinador de Punto debe llenar el formato de pedido, el cual debe ser entregado al auxiliar para que sea llevado a la planta de producción. .En la actualidad, los Coordinadores de Punto y el personal de la sede principal que entrega los pedidos, solicitan a producción, la fabricación de productos, en caso de que hagan falta, sin embargo; en la propuesta, se indica que, el único canal de solicitud se debe realizar a través del supervisor de logística, quien debe recibir las solicitudes de los coordinadores de punto e incluirlas en el pedido que la auxiliar entrega. De otro lado, se propone que, el Jefe de Producción, realice estimados de ventas semanales, por producto y por sucursal, para tener un pronóstico de la demanda, que le permita tener como criterio para programar la producción diaria y garantizar la disponibilidad de los productos. Para la propuesta, y teniendo en cuenta que, el tiempo de revisión cambió, se fabrica todo el pedido que solicitan las sucursales, el día siguiente de la solicitud. La propuesta de solución presentada, con sus tres elementos: mejoras en los procesos de aprovisionamiento y distribución, capacitaciones en atención al cliente y medición del nivel de servicio al cliente, permiten obtener las siguientes mejoras para la empresa Industrias Alimenticias Veracruz: Reducción de 1 operación, 74 minutos de proceso y 6 metros de recorrido, en el proceso de aprovisionamiento propuesto.

Reducción de: 4 operaciones, 2 transportes, 2 inspección-operación, así como de 134,28 minutos de proceso y 9,4 kilómetros de recorrido en el proceso de distribución propuesto. En cuanto a la reducción de las distancias recorridas, en total se evidencia una disminución de 9,5 kilómetros.En cuanto a la reducción de los tiempos de proceso, en total se evidencia un ahorro de 208,28 minutos. El promedio de nivel de servicio al cliente de la empresa, en la propuesta es de 81,2%, lo que permite evidenciar una mejora del 13,8% en este indicador. Dentro de las mejoras de la propuesta de solución se identificó que, se disminuyen 208,28 minutos en los procesos de aprovisionamiento y distribución de los productos, así como recorridos por 9,5 kilómetros. De acuerdo con el resultado de la relación costo beneficio calculado, se obtuvo un valor de 1,350, significa que, en valor presente, los ingresos son mayores que los egresos, por tanto, es aconsejable la realización de la propuesta.

CONCLUSIONES

La realización del diagnóstico de la empresa permitió evidenciar los principales problemas de la empresa en sus procesos de aprovisionamiento y distribución, con el fin de centrarse en las principales causas de quejas por parte de los clientes: logística y distribución y atención al cliente, que fueron identificados para el desarrollo de la propuesta de solución. En el proceso de aprovisionamiento se concluyen como las principales mejoras propuestas: el cambio en el tiempo de revisión de faltantes de una semana a cada tres días, la generación de un solo canal de comunicación para la solicitud de faltantes al área de producción y la reorganización del almacén de producto terminado, que permiten garantizar la disponibilidad de los productos en las sucursales. En cuanto al proceso de distribución, se realizó la propuesta del cambio en la forma tradicional de distribuir los productos a las sucursales, de la planta de producción a la sede principal y de allí a las sucursales de la empresa, lo que implica ahorros en tiempos y distancias, así como una mejor utilización de los recursos de los que dispone la empresa.

El diseño de la propuesta se realizó teniendo en cuenta los objetivos del proyecto, y se describe en tres partes: rediseñar los procesos de aprovisionamiento y distribución de productos de acuerdo con los elementos identificados en el numeral anterior, diseñar la programación y contenido de las capacitaciones a realizar a los empleados que trabajan en las sucursales de la empresa y medir el nivel del servicio al cliente con las mejoras propuestas en los elementos anteriores. La propuesta de solución para los procesos de aprovisionamiento y distribución de productos de la empresa Industrias Alimenticias Veracruz., permite disminuir los transportes de productos en 9,5 kilómetros y 208,28 minutos de recorrido. En términos económicos la reducción se calcula en que en la actualidad le cuesta a la empresa $10.331,45 pesos diarios para movilizar los productos a las sucursales, mientras que en el proceso propuesto este costo es de $1.090,29 pesos, lo que indica que al año se ahorran alrededor de $ 2.217.877,98 pesos. Finalmente, es posible concluir que, en términos financieros la propuesta es viable para la empresa en tanto que, la relación costo beneficio calculada entrega un valor mayor que 1 de 1,350.

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DESEMPEÑO PROFESIONAL POR GÉNERO DE LOS INGENIEROS INDUSTRIALES DE LA UNIVERSIDAD EL BOSQUE

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RESUMEN

El siguiente es un trabajo de enfoque mixto y de tipo descriptivo, que tiene como objetivo elaborar una propuesta orientada al fortalecimiento del perfil del egresado del programa de Ingeniería Industrial de la Universidad El Bosque. La tesis de trabajo es que al evaluar el desempeño profesional por género, de los profesionales egresados de Ingeniería Industrial de la Universidad El Bosque, de acuerdo al perfil profesional preestablecido, se tendrá un planteamiento más específico y pormenorizado de las falencias encontradas y por ende se determinarán las conclusiones que conduzcan al propósito final en la reestructuración del perfil previamente analizado. Para llevar a cabo este trabajo se realizó un diagnóstico, donde se diseñó, implementó y aplicó una evaluación de desempeño usando la metodología de 360º a una muestra representativa de egresados. Los resultados obtenidos se compararon con un perfil preestablecido, que a su vez se ha obtuvo de todos los perfiles profesionales determinados para cada cohorte. Con éste trabajo se estableció la coherencia entre lo que se espera del egresado y su desempeño real. Finalmente se formulan algunas recomendaciones necesarias al proceso educativo del Programa de Ingeniería Industrial, soportándolos en los modelos de aprendizaje (OADI).

PALABRAS CLAVE: Desempeño Por Género, Ingeniería Industrial

PROFESSIONAL PERFORMANCE BY GENDER OF INDUSTRIAL ENGINEERS FOREST UNIVERSITY

ABSTRACT

The following is a mixed work and descriptive approach, which aims to develop a proposal aimed at strengthening the graduate program of Industrial Engineering at the University El Bosque profile. The working thesis is that in assessing the professional performance by gender, professional graduates of Industrial Engineering at the Universidad El Bosque, according prearranged professional profile, a more specific and detailed approach to the shortcomings noted shall be taken and therefore is will determine the conclusions that lead to the ultimate goal in restructuring the profile previously analyzed. To carry out this work a diagnosis, which was conducted was designed, implemented and applied a performance evaluation methodology 360 using a representative sample of graduates. The results obtained were compared with a preset profile, which in turn has been obtained from all specific profiles for each cohort. With this work the coherence between what is expected of graduates and their actual performance was established. Finally some necessary recommendations to the Programme of Industrial Engineering, supporting them in learning models (AusAID) educational process are formulated.

JEL: I20, I21, I24

KEYWORDS: Performance by Gender, Industrial Engineering

INTRODUCCION

Este trabajo de investigación esta principalmente dirigido a los profesionales y futuros egresados de la Facultad de Ingeniería Industrial de la Universidad El Bosque, para plantear propuestas de solución que permitan que su desempeño este acorde con el perfil profesional en el que fueron educados, de acuerdo al marco y políticas planteadas por la Facultad, y que si no se han seguido estos lineamientos, se puedan adoptar las medidas necesarias que permitan re direccionar esa condición. Se elaboró una propuesta que permitió sugerir recomendaciones al proceso educativo de la Facultad, soportándolos en los modelos de aprendizaje (OADI). Al evaluar el desempeño profesional por género, de los profesionales egresados de Ingeniería Industrial de la Universidad El Bosque, de acuerdo al perfil profesional preestablecido, se tendrá un planteamiento más específico y pormenorizado de las falencias encontradas y por ende se determinarán las conclusiones que conduzcan al propósito final en la reestructuración del perfil previamente analizado. Su importancia versa en las capacidades y cualidades que un egresado desarrolla en el pregrado, y que pondrá en ejecución una vez inicie su vida laboral como profesional en Ingeniería Industrial; desempeño que estará enmarcado por un perfil profesional, y que se complementará con la experiencia adquirida en el área que elija según su conveniencia y actitud frente a la puesta en ejecución de su proyecto de vida. Una vez se tengan determinadas las recomendaciones, estas se incluirán en el objetivo del perfil profesional de los futuros egresados en

Ingeniería Industrial, creando a mediano plazo, una política a seguir para que se puedan diferenciar de los profesionales egresados de la misma carrera en facultades distintas, especialmente en la optimización del desempeño laboral a nivel local e internacional, y acorde a las necesidades que la globalización y la modernización exigen. Este trabajo tiene como objetivo determinar el desempeño profesional por género, de los profesionales egresados de Ingeniería Industrial de la Universidad El Bosque, de acuerdo al perfil profesional preestablecido. Para lograr el objetivo, se diseñó un instrumento de evaluación de desempeño para identificar la forma de conducirse de los profesionales egresados de Ingeniería Industrial de la Universidad El Bosque, en correspondencia con los perfiles profesionales establecidos por la Facultad en cada uno de los cohortes. Posteriormente se analizaron los resultados obtenidos de la evaluación de desempeño, y relacionarlo con el ciclo de aprendizaje OADI, discriminándolo por género. Finalmente se determinaron las diferencias entre el desempeño profesional de los egresados de la Facultad y el perfil profesional preestablecido por la Universidad El Bosque.

REVISIÓN DE LITERATURA

En general no existen diferencias entre sexos en lo que respecta al nivel intelectual, debido a que es la propia construcción de instrumentos de evaluación – Cociente Intelectual (CI) - , que incluye tareas de varios dominios cognitivos: verbal, espacial, numérico, razonamiento –; balancean las tareas en que uno de los sexos obtiene mejores rendimientos, o elimina las cuestiones en que alguno muestra ventaja, neutraliza las posibles diferencias (Lynn citado en Barberá, 2004). Por lo anterior, se confirma la diferencia en CI, el factor de Razonamiento Inductivo del Test de Aptitudes Mentales Primarias de Thurstone (d= -0,19 favorable a las mujeres), y el test de Matrices Progresivas de Raven (d= +0,28 favorable a los hombres). Ello indica que, más allá de la capacidad de razonamiento, la ventaja de cada sexo en estas tareas se relaciona con el contenido de la información: verbal en el primer caso (series de letras), y espacial en el segundo, serie de figuras (Barberá Ester, 2004, pág. 16). Una serie de evidencias sugieren que las mujeres tienen, por término medio, mejores habilidades verbales que los hombres; hay indicios de que las niñas empiezan a hablar antes y producen vocalizaciones más largas que los niños. A partir de 165 estudios se reveló que la magnitud de las diferencias en aptitud verbal era muy pequeña o nula (d= -0,11). En habilidad verbal evaluada: lenguaje hablado (d= -0,33), anagramas (d= -0,22), no se encontraron diferencias en redacción, comprensión lectora, vocabulario, ni analogías verbales. A favor de las chicas en deletreo y uso del lenguaje (d= -0,50 y -0,43 respectivamente). (Barberá Ester, 2004, pág. 16). Las diferencias se han ido reduciendo, y se encontró una diferencia pequeña, a favor de las mujeres, en pruebas de velocidad

perceptiva, que requieren el emparejamiento de elementos – símbolos, letras, cifras. Se puede concluir que las diferencias entre sexos en el dominio verbal dependen de la habilidad específica, y favorecen a las mujeres. La mayoría son de pequeña magnitud – uso del lenguaje, comprensión lectora, producción de lenguaje hablado y deletreo –, Siendo moderadas en la habilidad para la escritura. Existe una mínima diferencia a favor de los hombres en el área matemática, pero no justifica el arraigo que tiene el estereotipo de las matemáticas como un dominio de competencia masculina. Se observa una pequeña diferencia en el rendimiento matemático de mujeres y hombres (d= +0.15). Y una habilidad en la comprensión de conceptos matemáticos. Por esto, hay un área en las que las chicas obtienen una pequeña ventaja: el cálculo (d= -0,14). Y finalmente a favor de los hombres la habilidad de resolución de problemas (d= +0,32) (Barberá Ester, 2004, pág. 17).

Las mujeres parecen tener menor confianza ante las matemáticas, aunque tengan igual nivel de desempeño que los hombres. Las diferencias en actitudes son pequeñas para explicar la baja representación de mujeres en ocupaciones relacionadas con las matemáticas, pero su efecto acumulativo puede ser difícil de ignorar. Las mujeres presentan un nivel medio más alto de ansiedad, lo que explica que las diferencias en rendimiento eran su distinta habilidad en una tarea de rotación mental. Las diferencias en matemáticas se han puesto en relación con la capacidad espacial debido a que, en ambos dominios, los hombres obtienen cierta ventaja.Todo indica que uno de los factores que explican las diferencias observadas en niveles altos de rendimiento matemático es la capacidad para usar estrategias espaciales para procesar la información: las mujeres parecen no usar estrategias que suponen una ventaja para los hombres (Pezaris, Casey y Nuttall, 1993, citado en Barberá, 2004). La hipótesis de que el estereotipo de que las mujeres tienen menos capacidad para las matemáticas puede interferir en su habilidad para formular estrategias de solución de problemas, aunque tengan las destrezas necesarias.

Las habilidades viso-espaciales se refieren a la capacidad de generar y manipular la información en una representación mental. En este dominio se observan las diferencias más amplias y consistentes a favor de los hombres en un 5% (Linn y Petersen, 1985, citado en Barberá, 2004). La visualización espacial se refiere al procesamiento analítico de información en varias fases; se evalúa con un test como el de figuras enmascaradas – que requiere identificar una forma siempre "oculta" en una figura compleja –, y el de plegado de papel – donde se trata de imaginar el resultado de plegar y desplegar un papel en varias direcciones- . La percepción espacial se refiere a la orientación de un objeto, horizontal o vertical, al tiempo que se ignora información distractora. En esta visualización, la diferencia era muy pequeña (d= +0,13) y estable a través de la edad.

En percepción espacial, el efecto era moderado (d= +0,44) y aumentaba con la edad; en rotación mental, era estable y de mayor magnitud (d= +0,73). (Barberá Ester, 2004, pág. 21). En últimos años, el análisis de las diferencias en habilidad espacial se han ampliado a contextos de la vida real, al parecer mujeres y hombres, aplican estrategias distintas para encontrar una ruta en su entorno. Sintetizando, cuando se trata de dar direcciones, los hombres utilizan con más frecuencia que las mujeres, distancias y referencias cardinales – norte, sur, este, oeste -, mientras que las mujeres usan más a menudo la orientación derecha – izquierda y referentes de posición –, un edificio, un árbol, un parque, etc. La diferencia en la información usada parece relacionada con otro tipo de habilidad en la que las mujeres muestran mejor rendimiento (La memoria para la localización espacial, identifica objetos que han cambiado de posición en un dibujo, recordar las cosas que había en una habitación y su ubicación, o recordar referencias y nombres de calles que han visto en un mapa). (Eals y Silverman 1994, citado en Barberá, 2004). Las ventajas de las mujeres se extiende a otras modalidades: memoria visual, verbal, a corto plazo, asociativa y episódica (Halpern y LaMay 2000, citado en Barberá, 2004). En conclusión, las diferencias entre sexos en rendimiento viso-espacial aparecen moderadas por la edad, el tipo y el nivel de habilidad evaluada.

Clark L. Hull formula una elaborada teoría del aprendizaje que tuvo una enorme influencia por más de 20 años, Su supuesto básico es que la conducta sigue reglas y puede ser descrita con precisión. Para describir

tales relaciones, Hull empleaba variables interventoras, o teóricos que median entre ellas. Se trata de variables inobservables que se infieren de las condiciones previas y de las variables contextuales presentes. Las más notables de las variables interventoras del sistema de Hull son: La fuerza del hábito, el impulso, la inhabilitación, y la motivación por incentivos. (Schunk, 1997). Hull (1943) interpretaba el aprendizaje, como el proceso de establecer reacciones receptor – efector (neurológicas), en respuesta a las necesidades. (Schunk, 1997). El sistema de Hull comprende tres clases de variables: Las variables independientes son estimulos que inciden en el organismo; las dependientes son respuestas de este (como tipo, magnitud o duracion particular), y las interventoras son los procesos que suceden en el interior del organismo. No son observables en forma directa, pero pueden ser definidas operacionalmente. Entre las variables interventoras hay tres importantes, el impulso, la fuerza del habito, y la inhabilitación. (Schunk, 1997). Cuando se es capaz de emitir respuestas operantes (es decir, que existen en nuestro repertorio de conductas), el refuerzo (o el castigo) contingente a su ocurrencia aumenta (o disminuye) la posibilidad de que estas se repitan de nuevo. Sin embargo, mientras la gente aprende, las respuestas operantes no existen en su forma pulida final. Si los maestros esperan a entregar los reforzadores hasta que los alumnos den las respuestas apropiadas, muchos no lo recibirán porque nunca obtendrán las respuestas. Incluso quienes han logrado algunos aspectos de una habilidad complicada no seran reforzados, porque seran capaces de desempeñar la conducta en su forma final. (Schunk, 1997)

Con la expresión modificación de la conducta (o terapia conductual) nos referimos a la aplicación sistemática de los principios del aprendizaje para facilitar las conductas adaptatitvas. Su base conceptual proviene del examen de Skinner y sus colaboradores sobre la relación entre los estimulos del medio, las contigencias de refuerzo, y los cambios en el comportamiento. Las técnicas básicas de modificación de la conducta incluyen el refuerzo de las conductas deseadas y la extinción de las otras. Aunque rara vez se emplea el castigo, se acude más a menudo a la remoción de un estímulo reforzador positivo que a la presentación de un negativo. (Schunk, 1997) Skinner (1957) llevó al lenguaje los principios del condicionamiento operante con la publicación verbal behavior, en el que definia la conducta verbal como "La conducta moldeada y mantenida, por consecuencias medidas; y la conducta reforzada por la mediación de otras personas". Skinner decia que la conducta verbal esta condicionada y moldeada por los mismos estimulos y contingencias de refuerzo, que la no verbal. Reconocia las dotes biológicas únicas del ser humano, la predisposición a vocalizar, y la susceptibilidad a las contigencias de refuerzo; y creia que nada más habia de especial en el lenguaje, que no se requiere de nuevos principios para explicar su adquisición y uso. (Schunk, 1997) El aprendizaje individual es el proceso mediante el cual se refinan los modelos mentales, y las rutinas que se asocian con estos en un dominio de acción específico. Se divide en dos: el aprendizaje conceptual y aprendizaje operacional. Se conocen dos tipos de habilidades asociadas al aprendizaje operacional, en las etapas de observación e implementación que refiere al hacer; y en las etapas de evaluación y diseño, el porque funcionan y existen los procedimientos. En estas dos relaciones pueden surgir obstáculos.

METODOLOGIA

Esta investigación se realizó mediante la utilización de metodologías de carácter cualitativo, a partir de las cuales se buscaba comprender una realidad social, construida intersubjetivamente y en la cual las relaciones que se establecen son complejas y variadas. Buscando la forma de aproximación a la realidad que articula método y teoría, de la cual se derivan consecuencias metodológicas e instrumentales. Para esta investigación, se asumió predominantemente el enfoque cualitativo por cuanto permite aproximarse a la dimensión cultural de la realidad social que se somete a análisis, requiere de una inmersión en dicha realidad y reconoce los procesos vividos por los sujetos participantes del proceso evaluativo y el logro de las competencias. Dado el enfoque de investigación asumido y las características propias de la realidad a estudiar, se escogieron como estrategia técnica y medio para la generación y recolección de información: la entrevista individual estructurada llamada evaluación 360º.

En resumidas palabras, el análisis se desarrolló en varias etapas: en la primera se indagó sobre los perfiles por cohortes y la información que existe sobre los egresados; en la segunda, se hizo un perfil único de acuerdo a los perfiles por cohortes; en la tercera, una selección de los egresados por medio de una muestra aleatoria, para los propósitos de la investigación; en la cuarta, el diseño de la evaluación de desempeño profesional, en la quinta, la aplicación de la evaluación de desempeño a los egresados seleccionados, para extraer elementos de análisis, para realizar un cruce y comparar los resultados con el ciclo de aprendizaje OADI, y por último, concluir y recomendar a la facultad.

Es importante resaltar que la mayor parte del análisis se realizó sobre el Proyecto Educativo del Programa específicamente en los elementos del perfil profesional y en las competencias allí establecidas. La propuesta consiste en diseñar una herramienta de evaluación de desempeño 360º basada en el perfil profesional preestablecido por las investigadoras. La cual se dividió en dos tipos, el primero dirigido al egresado y el segundo a su entorno (Jefe, par, subordinado(s). Se realizó una entrevista estructurada que plantea de una manera más específica el buscar y organizar la información que se quiere recopilar. Posteriormente a la recolección de información a través de las evaluaciones, se organiza y categoriza la misma, para obtener los resultados del trabajo investigativo. Al tener la descripción por cada pregunta se procede inmediatamente después a realizar la interpretación correspondiente a cada una, a través de una comprensión que materialice toda la información, y luego se compare contra el perfil preestablecido, de acuerdo a los cohortes. Los datos obtenidos se relacionarán con el ciclo de aprendizaje OADI, discriminándolos por género, organizándolos de tal forma que se pueda establecer la coherencia entre lo que se espera del egresado y su desempeño real.

RESULTADOS

Los egresados seleccionados se desempeñan en cargos y áreas diferentes en empresas manufactureras y de servicios según correspondan. De la aplicación que se realizó al objeto estudio (32 egresados), 30 tienen jefes inmediatos y 2 (hombre y mujer) son los jefes inmediatos, por lo que estos últimos los evaluaron los subordinados. A continuación se mostrará detalladamente la realidad del desempeño en cuanto al perfil preestablecido y las competencias profesionales. Teniendo en cuenta la matriz de procesos de calidad, por categoría se identificó que el nivel de desempeño es Alto, en las personas que lo hacen, pero desafortunadamente son pocos los Ingenieros que lo hacen, generándolo o implementándolo desde sus funciones. Entre el desarrollo de esquemas de certificación de calidad, los egresados están adelantando Acreditación Institucional – CAN, Autoevaluación Institucional, ISO 9001:2000, ISO 14001 y acreditación para programa de pregrado

Luego de realizar la evaluación proyectada, y de analizar los resultados que de esta resultan comparándolos con el perfil preestablecido, las competencias y el ciclo de aprendizaje OADI; se aplica para los 32 egresados y su entorno laboral (jefes inmediatos, pares y subordinados), en la mayoría de los casos ninguno tenía subordinado, solo hubo dos excepciones un hombre y una mujer, que no tenían jefes, ellos eran los jefes, por consiguiente, fueron evaluados por un subordinado, se configuran algunas perspectivas de solución, las cuales serán vistas desde diferentes ópticas. Inicialmente se dedujo que en el grado de creatividad e innovación con que se realizan las funciones diarias, las mujeres tiene mayor grado de creatividad e innovación que los hombres, debido a que es algo innato en ellas, por consiguiente su entorno laboral, opina lo mismo, y, de acuerdo al perfil, se puede decir que las mujeres tienen la facultad de crear nuevas propuestas de mejoramiento en el ámbito laboral, en cuanto a la creación de empresa, no aplica, ya que ninguna de las personas que se les realizó la evaluación es creadora de empresa, esto se traduce en un aspecto que será incluido en la recomendación final.

El valor que se agrega a la organización, partiendo de las funciones que realiza, esta principalmente enfocado en conclusiones más objetivas que se pueden enunciar así, que tanto hombres y mujeres egresadas de la Universidad agregan valor a la organización desde las funciones que realizan en su rol diario, en otras

palabras, se puede decir que sí están cumpliendo con el apartado del perfil profesional que les exige generar valor en las empresas y a sus colaboradores, estos últimos vienen siendo su entorno laboral, quienes establecieron que efectivamente si agregan valor a la empresa y se enfocan directamente como una parte de la propuesta que está en ejecución a la solución del problema planteado.

El grado de análisis de información financiera con la que principalmente se identifican, está determinado en relación con aspectos puntuales que se pueden resumir imperiosamente cuando está reflejado que las mujeres y hombres egresados, se encuentran en un nivel medio en el análisis de la información financiera, ya que no siempre generan un análisis financiero en las actividades asociadas a su trabajo. En cuanto a la opinión de su entorno laboral, piensan que de vez en cuando generan análisis de información financiero, cuando según las laboras que estén realizando necesiten dicha justificación. Por otra parte, el perfil profesional es claro cuando dice que los Ingenieros deben ser aptos para analizar la información financiera de las empresas, unificando lo anterior con las respuestas, se puede mirar que en cierto modo si cumplen con el perfil profesional, pero no siempre. Éste aporte se convierte en otro asunto a tener en cuenta para la reestructuración del perfil en el modelo académico planteado por la facultad, que será sustancial en este aporte, y que se convierte en otro asunto a tener en cuenta para la reestructuración del perfil en el modelo académico planteado por la facultad.

Es importante destacar que la evaluación de proyectos en la organización, se constituye en un factor que debe ser revisado para visualizar la manera en que ejercen sus funciones y el nivel de iniciativa con el que se integran en el entorno profesional, y en las áreas de trabajo donde desarrollan sus capacidades intelectuales; hecho que permite describir que por una diferencia mínima las mujeres actualmente evalúan más proyectos en las organizaciones que los hombres, cosa que no opina su entorno laboral, pues dice que tanto hombres como mujeres están en el mismo nivel a la hora de avaluar proyectos en la organización. Concluyendo que si son Ingenieros aptos para evaluar en las empresas en un nivel alto, ya que se pudo comprobar que la mayoria de los egresados estan vinculados laboralmente con empresa evaluadoras de proyectos. Dentro de los proyectos que evalúan se pueden mencionar Planes de Desarrollo Institucional y por programas, Planes de mejoramiento de todas las dependencias, Planes de Salud Ocupacional, Planes comerciales, Planes tributarios y financieros, Planes de calidad, Planes logísticos, Planes de prevención y vigilancia, Planes para la línea de producción, todo lo anterior se establece como otra proyección de las posibles recomendaciones que se enunciarán.

Los procesos de calidad en una organización, se deben gestionar a través de la implantación de nuevas ideas, pero se percibió que los egresados, no están gestionando procesos de calidad en las organizaciones como debería ser, entre los que sí gestionan, se encuentran que la mayoría son hombres. En cuanto su entorno laboral, da veredicto que no están gerenciando procesos de calidad, es decir, no se está desarrollando esquemas modernos ni servicios de calidad en las organizaciones, por parte de los egresados de la Universidad, como menciona el perfil profesional. Aspectos relacionados con la calidad nacional o internacional deben ser tenidos en cuenta y se relacionarán de la siguiente manera, así, la mayoría de las organizaciones, no cuentan con certificaciones de calidad ni nacionales ni internacionales, de las pocas que tienen, los Certificaciones de calidad con las que cuentan las organizaciones que se estudiaron son ISO 9001:2000, ISO 14001y OHSAS 18001.

Las certificaciones nacionales e internacionales deben ser de conocimiento general y por supuesto expectativas que fueron evaluadas a los encuestados, los cuales dijeron que se hicieron o no participes de sus organizaciones así: la mayoría de los egresados no están participando en el desarrollo de esquemas de certificación, solo algunos egresados, más específicamente los hombres están desarrollando o participando en esquemas de certificación, mientras que un porcentaje mínimo de mujeres están involucradas en este proceso, en su entorno laboral, la opinión que se deduce es que los egresados del Bosque, no participan en el progreso de esquemas. Según el perfil, se busca que todos los egresados hombres y mujeres desarrolla en esquemas modernos de Certificación Internacional (ISO 14.000 y OSHAS 18.000). El grupo

seleccionado declaró que ha incursionado en diferentes áreas de trabajo, las cuales se pueden pormenorizar principalmente en que tanto hombres como mujeres poseen los conocimientos básicos para desempeñarse adecuadamente en varias áreas dentro de las organizaciones, coincidiendo con su entorno laboral y el perfil preestablecido, y, las áreas en las que declararon haberse desempeñado y de las que son fortalezas principalmente son evaluación de proyectos, seguido de administración, calidad, mercadeo, producción, HSE, recursos humanos, finanzas, servicio al cliente, control interno y por último relaciones públicas y en las mujeres, son; el área de mayor desempeño es recursos humanos, proyectos, calidad, administración, servicio al cliente, mercadeo, finanzas, producción, relaciones públicas, HSE y por ultimo control interno, información que será de referencia en la conclusión final.

Como ya se había mencionado, en la evaluación se quiere identificar las competencias profesionales de los egresados, de las cuales se estableció que; en cuanto a relaciones interpersonales, se observó que los hombres tienen un alto nivel en capacidad de establecer contacto con otras personas, mientras que las mujeres están en un nivel bueno para interactuar con su entorno laboral, entorno aquel que calificó a hombres y mujeres con un promedio de bueno a la hora de establecer relaciones interpersonales. En cuanto al liderazgo, dio como resultado que los egresados por género, son buenos en la capacidad de fluir y guiar las acciones de un individuo o grupo hacia el logro de metas, pero no excelentes líderes, lo cual muestra que no se está cumpliendo con lo establecido por el perfil.

Los Ingenieros Industriales tanto hombres, como mujeres fueron calificados como buenos para transmitir una impresión favorable a los demás, infiriendo en que les hace falta desarrollar más su capacidad de análisis para tratar situaciones a las que se puede enfrentar. A diferencia de las competencias anteriormente tratadas, el trabajo en equipo si es el fuerte de los hombres y mujeres estudiados, pero más para las mujeres, por ser más abiertas y estar en disposición favorable para pensar y trabajar en forma colectiva, ya que los resultados dieron una calificación positiva por parte del entorno laboral, concluyendo que si están desempeñándose en este aparte como se espera en la facultad. Asimismo, en la toma de decisiones, se les atribuye a las mujeres tener un nivel más alto que los hombres en este caso, ya que tienen la habilidad de entender la situación, generando alternativas y acciones a seguir, hechos que también se requieren tener para un perfil profesional excelente.

Por otra parte, en la solución de problemas, se le asignó a egresados y egresadas el mismo nivel medio, ya que son buenos, pero no como la facultad querría para desempeñarse en cualquier área laboral. En cuanto a comunicación efectiva, la cual consta en tres características; oral, escrita y gráfica, si se diferencia notablemente para cada género, ya que las mujeres son más expresivas, por lo cual les es más fácil comunicarse escrita y gráficamente, mientras que los hombres no les gusta escribir y mucho menos dibujar, por lo que se expresar mejor hablando. Todo lo atrás mencionado sobre las competencias que debe tener un Ingeniero Industrial, se compararán con el ciclo de aprendizaje OADI, el cual corresponden a las competencias genéricas, es decir que son innatas en cada ser, las cuales se dividen en tres: operacional, las de hacer; conceptual, las que explican por qué funciona y existe lo que se hace, y la organizacional, las que incrementar la capacidad de actuar a nivel personal, mental, aprendizaje y trabajo en equipo. Dando como resultado, que estas competencias genéricas llevan al individuo a obtener las competencias profesionales, por medio de la formación integral brindada por el programa de

Ingeniería Industrial, para así ser profesionales altamente competitivos frente a otros ingenieros de otras universidades. Entonces, según el ciclo de aprendizaje OADI, las áreas que desempeña los Ingenieros Industriales, están relacionadas así: en la parte conceptual se encuentran las áreas que no han generado mayor impacto en los egresados como lo son, las áreas de mantenimiento, financiera, calidad, logística; mientras en la parte operacional, se encuentran las áreas donde se ve relacionado el desempeño de estas personas, como lo son, las áreas de evaluación de proyectos, recursos humanos, administrativa, mercadeo y producción. Un factor importante a la hora de establecer el perfil que se requiere para la formación de los ingenieros industriales y buscar la acreditación de la facultad, es el dominio de otros idiomas, donde los

evaluados tienen algo de conocimiento en inglés y francés. Las mujeres tienen hasta el 90% hablado en inglés y el 50% hablado en francés; escrito hasta el 80% en inglés y el 30% en francés, mientras que los hombres tienen un desempeño en el hablado más significativo, del 100% en inglés y el 50% en francés, y escrito el 80% en inglés y el 40% en francés. Por último, se evaluó el desempeño de cada egresado en una escala del 1 al 5, donde el 1 es el nivel más bajo y el 5 el más alto, donde la calificación que tienen tanto los hombres como las mujeres es de 4,4, siendo sobresaliente en su desempeño, mientras que su entorno laboral los calificó con un 4.1 siendo menos sobresalientes, en resumidas cuentas son buenos, con estos resultados se busca mejorar el perfil preestablecido, es busca de que los futuros egresados sean excelentes en cada uno de los factores estudiados anteriormente.

CONCLUSIONES

De acuerdo a un análisis detallado de las muestras que se han puesto en ejecución frente al grupo de personas que fue previamente seleccionado como objeto del presente estudio, que de paso, pretende determinar las coincidencias entre el perfil preestablecido, y el desempeño de los ingenieros una vez se enfrentan a la experiencia laboral en diferentes áreas de desempeño; se deduce que en algunos aspectos particulares se han acogido como estructura de sus funciones profesionales ciertas propuestas que se plantean como parte integral del perfil a las diferencias que resulten de este análisis minucioso, se estructuraron las recomendaciones pertinentes para dar el ajuste especifico que permita crear coincidencias que finalmente sean el modelo más acertado, y se ajuste con los nuevos estándares nacionales e internacionales que esto implica.

Luego de analizar las variaciones que se encontraron en el perfil preestablecido, y de acuerdo a los parámetros que se estructuraron como propuestas de solución, se elabora una evaluación que se aplica a un grupo preseleccionado de egresados, y luego de desglosarla se encuentran los aspectos más procedentes que se están usando como parte del desempeño profesional, sin dejar de lado las propuestas que servirán a los nuevos ingenieros para adaptarse a los estándares que se requieren al acercarse a la excelencia en las cambiantes tendencias que el mundo moderno exige. Al tomar las recomendaciones que surgen del estudio de investigación, y comparadas con lo descrito en el ciclo de aprendizaje OADI, discriminándolas por género; se proyectan las recomendaciones que servirán de propuesta marco en los nuevos lineamientos que se establecerán en el perfil profesional que la facultad de ingeniería implementará en el desarrollo académico de los futuros egresados, dejándolos al tanto de las necesidades propias de la actualización profesional. Una vez realizado el estudio correspondiente de las muestras que se le practicaron al grupo de egresados de la facultad, se encuentran símiles que se toman como correspondencia con el perfil preestablecido, y las diferencias se someterán a una evaluación de fortalezas que se le transmitirán a manera de recomendación en el prospecto que se espera sea tomado como nuevo modelo a seguir en la estructuración académica de las nuevas generaciones de egresados de la facultad de ingeniería, y que se verán reflejados en su futuro desempeño y logro de objetivos de orden profesional. Está investigación se vio beneficiada por el rol de sus investigadores, ya que todas era Ingenieras, lo que hizo este trabajo más sencillo, en términos de accesibilidad al objeto mismo de estudio. Es importante destacar que todos están participando para el proceso de acreditación de alta calidad que lleva a cabo la Facultad.

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ANÁLISIS DEL IMPACTO DEL PROGRAMA DE ESTÍMULOS AL DESEMPEÑO DOCENTE EN LA LICENCIATURA DE ADMINISTRACIÓN DE LA FACULTAD DE CONTADURÍA Y ADMINISTRACIÓN DE LA UNIVERSIDAD VERACRUZANA, REGIÓN XALAPA

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RESUMEN

Parte de la política de Educación Superior que el Estado mexicano instrumentó hacia las universidades públicas en las últimas tres décadas han sido los distintos programas de estímulos a profesores e investigadores que dedicaban tiempo completo a sus tareas docentes y de investigación. A través de dichos programas se busca no sólo lograr la dinámica integral de superación en las universidades, sino también, retribuir el rendimiento e impulsar la productividad docente, la cual va ligada de la motivación haciendo un proceso de apertura al cambio y la renovación; siendo esta última reflejo de los resultados obtenidos en el aula. En este sentido, el presente estudio busca analizar el desempeño de los docentes de la Universidad Veracruzana, específicamente en la Facultad de Contaduría y Administración campus Xalapa; a fin de analizar la influencia de estos estímulos dentro de sus actividades educativas.

PALABRAS CLAVE: Incentivo, Productividad Académica, Desempeño Académico, Evaluación del Desempeño

ANALYSIS OF IMPACT OF THE PROGRAM OF ENCOURAGING THE TEACHING PERFORMANCE IN THE DEGREE OF ADMINISTRATION OF THE FACULTY OF ACCOUNTING AND ADMINISTRATION OF THE UNIVERSITY "UNIVERSIDAD VERACRUZANA", XALAPA REGION

ABSTRACT

Part of Higher Education policy that the Mexican government implemented toward publics universities in the past three decades have been different incentive programs for teachers and researchers who devoted full time to his teaching and research. Through these programs we seek not only to improve comprehensive dynamic improvement in universities, but also reward performance and encourage faculty productivity, which is linked to motivation by a process of openness to change and renewal; the latter being reflective of the results obtained in the classroom. In this sense, the present study aims to analyze the performance of teachers at the Universidad Veracruzana, specifically in the School of Accounting and Administration campus Xalapa; to analyze the influence of these stimuli in their educational activities.

JEL: J24 J28 J32 J33 J45

KEYWORDS: Incentive, Academic Productivity, Academic Performance, Performance Evaluation

INTRODUCCIÓN

En la actualidad se ha visto una relación muy importante entre los planes de incentivos y la mejoría en el desempeño de las organizaciones, haciendo que estos se han más atractivos para las empresas y para los empleados. También desde un aspecto social. Al hablar de compensaciones incluimos el termino incentivo, el cual son las retribuciones ligadas directamente al rendimiento del empleado (Juárez Hernández, 2000). Existen planes de incentivos que tiene como propósito básico mejorar la productividad del empleado a fin de obtener una ventaja competitiva y para lograrlo, la compañía debe de utilizar diferentes recompensas y ocuparse de las necesidades de los empleados (Wayne Mondy & M. Noe, 1997). En el campo educativo, el incentivo se refiere al reconocimiento dado a los educadores e instituciones prestadoras del servicio educativo que implementen acciones destacadas que conllevan al mejoramiento de la calidad de la educación, transformando sus prácticas pedagógicas en beneficio de los jóvenes del país (Vanegas Silva, 2013). Estos incentivos son otorgados a través de los programas de estímulos para el mejoramiento del profesorado. Dentro de la Universidad Veracruzana, a partir de 1992 se han venido creando programas de estímulos para los docentes, a fin de impulsar la política institucional de integración de las funciones académicas, dentro de los procesos de evaluación, otorgando al personal académico, estímulos económicos diferenciados al margen de su percepción salarial (Universidad Veracruzana, 2012). De esta manera, la Institución impulsa alcanzar niveles competitivos en el marco internacional, a través del desempeño de los académicos y el logro de metas institucionales. Este trabajo busca resaltar la importancia que tienen los programas de Estímulo al Desempeño del Personal Docente, ya que no sólo estimulan la actividad docente, sino que reflejan la dinámica integral de superación en las Universidades. Y al mismo tiempo, permiten elevar la calidad y productividad de la educación al incorporar una visión sistémica que integre avances científicos y tecnológicos bajo una perspectiva congruente con la realidad local y nacional.

REVISIÓN LITERARIA

Se puede entender como incentivo al estímulo o reconocimiento monetario y no monetario, que se le da al empleado como premio por su desempeño superior dentro de una organización. Hoy en día los planes de incentivos se han vuelto muy importantes y utilizados para las empresas ya que con ellos se logra que los colaboradores estén desempeñándose mejor y su productividad aumente; de la misma forma estos planes están ayudando al crecimiento de las empresas. El propósito de un incentivo es realizar alguna mejora que sea visible y que se pueda medir. Existen diversos tipos de incentivos, entre los que destacan aquellos que tratan aspectos monetarios ya que ayudan al desarrollo del trabajador para tener una mayor productividad, Sin embargo, es importante combinar los incentivos monetarios y los no monetarios para obtener una seguridad laboral y elevar el desempeño de los empleados. Dentro de los incentivos monetarios se encuentra una diversidad de programas que las empresas aplican para recompensar a sus trabajadores.

En México en el área educativa y bajo el marco de desarrollo económico neoliberal, donde se busca reducir el tamaño del sector público y eficientar las instituciones que dependen del Estado, se instauro -a partir del Programa de Modernización Educativa 1989-1994-, la implementación de los programas de estímulos. De esta forma, las Instituciones de Educación Superior son concebidas como empresas y se incorporan a su cultura académico-administrativa, prácticas antes no aplicadas como administración de las remuneraciones, planeamiento estratégico de la organización y gestión de las personas, prácticas y nociones propias del manejo de los recursos humanos en el mercado laboral y empresarial. (Osorio Madrid, 2014). Los programas de estímulos al desempeño del personal académico, enfatizan la actividad docente como eje de los procesos de evaluación académica; y a través de ellos se busca elevar la calidad y la productividad de la educación. Se reconoce el desempeño docente como el conjunto de acciones, que un docente realiza dentro y fuera del aula, destinadas a favorecer el aprendizaje de los alumnos bajo los principios del Modelo Educativo Institucional, implica la planeación, coordinación y gestión de la enseñanza, el desarrollo de métodos de enseñanza, actividades de aprendizaje y de evaluación que implican actividades orientadas a planificar, organizar, coordinar y enseñar a aprender a los estudiantes, así como a evaluar su aprendizaje,

concluyendo con la presentación de reportes e información de retroalimentación a las autoridades de la entidad y los cuerpos colegiados correspondientes (DGDAIE, 2015). La productividad académica es una medida a la calidad y al desempeño en los docentes en que resulta de la implementación de un plan de incentivos. De la misma manera, evoca una idea potencial de producción pero también significa el resultado objetivado del trabajo en la academia que se materializan en textos, estrategias de enseñanza, obras artísticas o tecnologías, por ejemplo. Estos bienes culturales varían según los campos de conocimiento, la institucionalización y profesionalización de la disciplina o área de conocimiento, su función o aplicación social y el reconocimiento de su utilidad. También está influida por condiciones individuales vinculadas a la autoría, tales como motivaciones, formación, experiencia, edad, género, grado de especialización, perfil profesional o intereses académicos (García, 2010).

Por lo tanto, se puede decir que la productividad académica es el resultado del desempeño de los docentes, en el área académica, el cual se conforma de las estrategias de enseñanza y de su perfil profesional. La medición de la producción académica de los académicos universitarios, en general, ha estado fuertemente relacionada con sus responsabilidades dentro de la institución a la cual están vinculados. Dichas actividades involucran la generación de múltiples productos de diferentes características y en general están relacionados con la generación de aprendizajes y de conocimientos útiles para la sociedad (García, 2010). Existen criterios comúnmente utilizados en la evaluación del desempeño docente relacionados con la calidad y la productividad, los cuales dependerán según la institución educativa. Dentro de los principales indicadores utilizados son:

Eficacia.- En la docencia se considera como la coherencia entre las actividades desarrolladas por la institución y sus académicos para cumplir con los objetivos y metas de cada uno de sus programas.

Eficiencia.- Considerada en la docencia como la habilidad para alcanzar un nivel óptimo de funcionalidad, metas u objetivos con el menor uso de recursos.

Los programas de estímulos al desempeño están precedidos por una constante y rigurosa actividad evaluadora, cuya importancia reside en el hecho de que permite facultar a las autoridades correspondientes a tomar las decisiones contundentes para que los integrantes de la comunidad académica mejoren su desempeño docente-profesional, lo que repercute en el fortalecimiento y mejoras institucionales que conducen a la superación y excelencia académica. La Dirección General de Desarrollo Académico e Innovación Educativa de la Universidad Veracruzana, en 2006 estableció un sistema de evaluación del desempeño docente y académico a través del Departamento de Estímulos a la Productividad Académica (DGDAIE, 2015); el cual permite realizar la evaluación académica y docente en línea a través del portal universitario. Este ejercicio institucional de evaluación se ha fortalecido paulatinamente mediante la consolidación de la cultura de evaluación, impulsada por las autoridades de las entidades, los cuerpos colegiados y los propios académicos.

Es necesario distinguir entre la evaluación de los académicos y la de los docentes. La primera considera la amplia gama de actividades que las instituciones demandan de los académicos, como son la docencia, asesoría y tutoría, la difusión de la cultura, la elaboración de materiales didácticos y la investigación. En cambio, la evaluación de los docentes se restringe a las actividades relacionadas de forma directa con el proceso de enseñanza-aprendizaje. (Rueda & Díaz-barriga, 2004). La docencia y por lo tanto su evaluación, es una práctica social y por ello se da en momentos y condiciones determinadas, forma parte del fenómeno educativo y social, y va más allá de la relación profesor-alumno en el aula. En la evaluación docente se requiere diferenciar entre dos tipos: por un lado, la dirigida hacia propósitos de control y seguimiento administrativo, y por otro, la relacionada con los procesos de formación, de desarrollo de los docentes (Rueda & Díaz-barriga, 2004). La investigación por medio de cuestionarios estima características o percepciones de una determinada población sobre aspectos específicos, con base a la información obtenida de una muestra. Su propósito es hacer generalizaciones de la muestra a la población, con cierto margen de

error de muestreo. Este tipo es el más empleado con fines de evaluación de los docentes. En la Universidad Veracruzana, la DGDAIE, divide la evaluación del desempeño en docente y académica. La primera (evaluación del desempeño docente), se estructura en cuatro categorías generales integradas por dimensiones, jerarquizadas como se muestra a continuación:

Competencia docente. Reconocida como la capacidad para realizar la actividad de docencia en forma eficaz poniendo en juego para lograrlo sus conocimientos y habilidades. Se refleja en las dimensiones relacionadas con el dominio de la temática de la experiencia educativa, la atención y dedicación hacia el alumno, el fomento a la participación del alumno en clase y las relacionadas con el impulso a la formación integral del estudiante. Organización y desarrollo del proceso de enseñanza aprendizaje. Implica los procesos que reflejan la docencia como la planeación, programación y evaluación. Se integra de las dimensiones de planeación, programación y la evaluación de los aprendizajes. Elementos académicos administrativos. Tiene que ver con el cumplimiento de requisitos establecidos que permiten organizar y transparentar el ejercicio docente. Se incluyen elementos de la planeación y programación, así como la asistencia y puntualidad del académico en los diferentes procesos del desarrollo de la experiencia educativa. Percepción global concentra el juicio de valor que el estudiante hace del desempeño de sus docentes.

El análisis a partir de dichas categorías, dimensiones y preguntas de acuerdo a los "niveles de importancia" permiten obtener una cifra que representa el desempeño docente desde la opinión de los estudiantes. Adicionalmente, se estableció una estrategia de valoración que permite un acercamiento a rasgos más cualitativos, así, la categoría Percepción global se considera de verificación de los resultados (DGDAIE, 2015) Por otro lado, la evaluación del desempeño académico es llevada a cabo por los Consejos Técnicos u Órganos Equivalentes al Consejo Técnico, mediante un cuestionario de evaluación diseñado para considerar la gestión en las funciones académicas integrales como base del logro de los objetivos de desarrollo del programa educativo y como base del logro de los objetivos de los grupos artísticos en la contribución a la formación integral de los estudiantes regulados por el PLADEA, en consecuencia, la estructura de análisis responde a cuatro categorías generales.

Perfil integral. Se refleja a través de la integración de las funciones académicas de docencia, generación y aplicación del conocimiento / o creación recreación y difusión artística, gestión y tutorías. Colaboración al proyecto de la entidad. Consiste en la disposición del académico a participar en las diferentes estrategias para el desarrollo de la entidad. Cumplimiento. Tiene que ver con la responsabilidad en el desempeño de las funciones tales como participación en academias, entrega de reportes, asistencia y puntualidad a ensayos y a ejecuciones extraordinarias o a procesos administrativos. Percepción global. Corresponde al juicio de valor del Consejo Técnico de la entidad al trabajo docente (DGDAIE, 2015). Una vez conjuntada dichas evaluaciones es posible determinar si el nivel de productividad del académico ha sido la adecuada y el nivel del estímulo al que es acreedor, como parte del incentivo a su producción. Con lo anterior se puede afirmar entonces, que la productividad no solamente tiene estrecha relación con el cumplimiento de las metas institucionales, sino también; con el nivel de vida, tasa de inflación, tasa de desempleo y con todos aquellos indicadores económicos de un país, los cuales reflejan el grado de bienestar en que se encuentra el país.

METODOLOGÍA

En el presente trabajo se realizó en dos etapas, una investigación documental que consistió en una recolección documental en libros, base de datos, páginas web, revistas especializadas, artículos de investigación, entro otros. Posteriormente se seleccionó la información de acuerdo a los objetivos de investigación y se realizó una extracción y recopilación de la información. La segunda etapa consistió en una investigación experimental, comprendiendo el método inductivo, puesto que se buscaba identificar de una forma particular el problema. Para dicha investigación fue necesario la realización de un instrumento

de investigación como encuestas, muestreo, la organización en forma estadística, para así llegar a la comprobación de la hipótesis.

Hipótesis

Hipótesis de Investigación (Hi):

Los incentivos incrementan la productividad de los docentes de la Lic. En Administración de la Facultad de Contaduría y Administración campus Xalapa.

Hipótesis Nula (Ho):

Los incentivos no incrementan la productividad de los docentes de la Lic. En Administración de la Facultad de Contaduría y Administración campus Xalapa.

Selección de la Muestra

Se entendió como universo al total de alumnos inscritos en la Licenciatura de Administración región Xalapa, los cuales fueron objeto de la investigación. Teniendo en cuenta que el número de alumnos es de 1093. Es importante resaltar que debido a que los elementos del objeto de investigación no pueden ser numerados y estudiados en su totalidad, fue necesario a recurrir a tomar una muestra representativa, que permitiera hacer generalizaciones. Para ello fue necesario aplicar la siguiente formula:

$$n = \frac{Z^2 Npq}{e^2(N-1) + Z^2 pq} \tag{1}$$

En donde:

Z = Nivel de confianza.
N = Universo o población.
p = Población a favor.
q = Población en contra.
e = Error de estimación (precisión en los resultados).
n = Número de elementos (tamaño de la muestra).

Considerando los siguientes datos:

Z = 95% = 1.96
N = 1093
p = 50% = 0.50
q = 50% =0.50
e = 5% = 0.05
n =?

Y sustituyendo en la formula, se obtuvo que:

$$n = \frac{(1.96)^2(1{,}093)(.50)(.50)}{(.05)^2(1{,}093-1) + (1.96)^2(.50)(.50)}$$

(2)

$$n = \frac{1{,}049.7172}{3.6904} \quad 284.44537 = 285$$

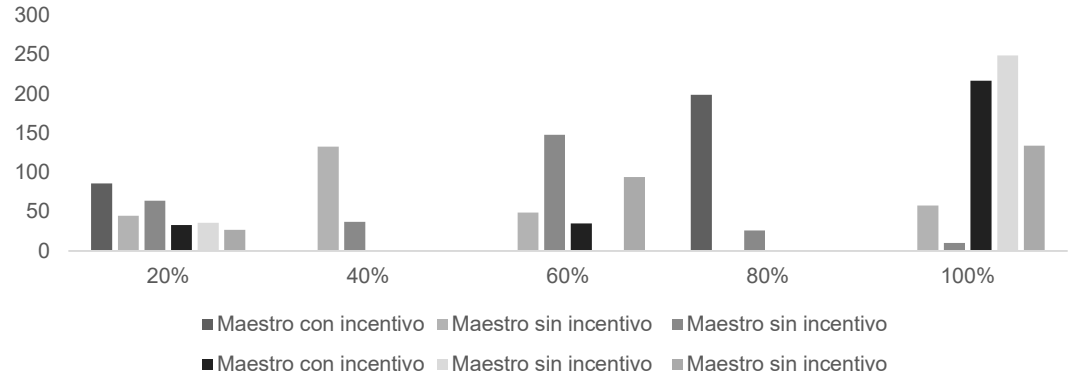
(3)

De esta forma se obtuvo una muestra de 285 estudiantes. Mismos que fueron divididos en dos categorías, aquellos cuyas Experiencias Educativas eran impartidas por académicos que se encontraban dentro del programa de estímulos al desempeño; y aquellos cuyas Experiencias Educativas eran impartidas por académicos que no estaban dentro del programa; a fin de poder comparar los resultados obtenidos, y comprobar la hipótesis.

RESULTADOS

En base a los cuestionarios aplicados, se observa que el 79% de los alumnos consideran como bueno el nivel de conocimientos que tienen sus docentes, mientras que el 11% cree que su nivel de conocimiento es regular, puesto que piensan que algunos maestros no cuentan con el perfil para impartir ciertas experiencias educativas. No obstante, los objetivos y fines de la experiencia educativa son logrados por los docentes, especialmente aquellos que cuentan con algún incentivo; como se ve en la Figura 1 y 2.

Figura 1: Maestros Que Cumplieron Con los Fines y Objetivos de las Experiencias Educativas en la Sección a

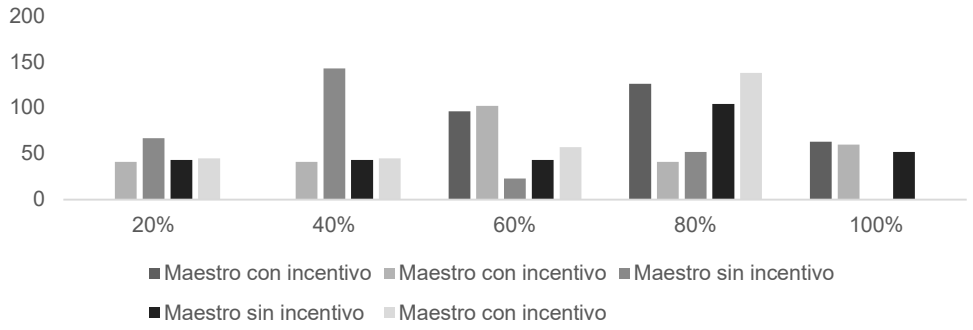


Esta Figura muestra la opinión de los estudiantes de la sección A, donde se cuenta con dos profesores que reciben incentivos y cuatro profesores que no reciben incentivos. Los estudiantes consideran que, dos de los docentes -uno con incentivos y otro no-, cumplen con los fines y objetivos en un 100% mientras que, uno de los profesores sin estimulo solo cumplen con un 40% y otro de los profesores que está en el programa de incentivos cumple en un 80% los objetivos. Fuente: Elaboración propia.

Se puede decir que, si influye el hecho de que los docentes reciban estímulos en su productividad, aunque también se puede notar que algunos profesores que no reciben estímulos están cumpliendo con los fines y objetivos, aunque en un menor porcentaje. Parte del otorgamiento de estímulos a los académicos, no sólo es incrementar la productividad de los docentes a través del logro de los objetivos de enseñanza-aprendizaje; sino también, mejorar el desempeño académico. La tabla 1 muestra el conjunto de características que son asociadas al buen docente y por consiguiente, al buen desempeño académico; dando como más importante la demostración sobre el dominio de la materia, seguido por la facilidad de palabra y expresión para transmitir los conocimientos. Posteriormente se encuentran, el que motive y apoye al estudiante y la actualización constante, y finalmente la característica de que el docente se exigente, puntual y que asista. Es importante resaltar que dentro de la encuesta se consideró la opción de "otro: especificar",

esta no toma gran relevancia al haber sido únicamente seis estudiantes los que propusieron alguna característica que consideran importante.

Figura 2: Maestros Que Cumplieron con los Fines y Objetivos de las Experiencias Educativas en la Sección b



En esta figura muestra la opinión de los estudiantes de la sección B, donde se cuenta con tres profesores que reciben incentivos y dos profesores que no reciben incentivos. Aquí los estudiantes consideran que, la mayoría de los docentes cumple los fines y objetivos de la experiencia educativas en un 80%, siendo mayor el porcentaje de entre 40% y 60 % de los docentes que no tienen incentivos mientras que, dentro del 100% se cuenta con dos docentes con incentivos y solo uno sin incentivos. Fuente: Elaboración propia.

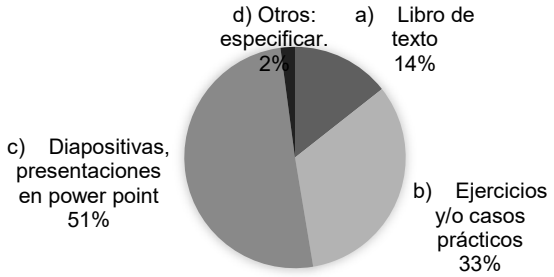
Tabla 1: Características Asociadas al Buen Docente

Características del Buen Docente**	**Nivel de Importancia***					
	1	**2**	**3**	**4**	**5**	**6**
Demostración sobre el dominio de la materia que imparte.	154	42	48	36	5	0
Actualización constante.	30	36	45	114	60	0
Que motive y apoye al estudiante para aprender.	30	78	84	57	36	0
Facilidad de palabra y expresión para trasmitir conocimientos.	69	96	66	36	18	0
Que sea exigente, puntual y que asista.	6	36	33	48	156	6
Otra: Especificar.	0	0	6	0	0	279

** Nivel de importancia que el que le dio el encuestado a las características del buen docente, considerando 1 como más importante y 6 como el menos importante. ** Características que se consideran debe tener un buen docente. Esta tabla muestra la relación de importancia que le dio a cada uno de los factores el encuetado, siendo el de mayor relevancia la característica de dominio de la materia y de menor importancia la exigencia, puntualidad y asistencia del docente. Fuente: Elaboración propia.*

De lo anterior se puede destacar entonces, que para los estudiantes un académico con alto desempeño no será aquel que únicamente asista a sus clases puntualmente y exija al estudiante, sino más bien, aquel docente que muestre un alto dominio sobre la materia que imparte y a su vez, cuente con la habilidad de transmitir estos conocimientos; de nada sirve si se cuenta con un alto nivel de conocimiento, si se tiene una capacidad nula de trasmisión del conocimiento. En cuanto a la relación de las características del buen docente y los incentivos que reciben los docentes por su buen desempeño; el 53% de los estudiantes consideran que los docentes que reciben algún estímulo, cumplen con la mayoría de las características del buen docente, logrando un buen desempeño académico; mientras que el 31% de los estudiantes está en desacuerdo, y consideran que los docentes que reciben estímulos no cumplen con dichas características y por consiguiente, tiene un desempeño académico bajo. Finalmente, es importante considerar los recursos utilizados en el proceso de enseñanza, puesto que, parte de la justificación de la entrega de estímulos a los docentes, es mejorar las herramientas y/o técnicas de enseñanza a fin de lograr un aprendizaje significativo en los estudiantes. En la figura 3 se puede ver como la mayor parte de los docentes tienden a utilizar diapositivas de power point como material de apoyo.

Figura 3: Material de apoyo más utilizado por los docentes



Esta figura refleja los materiales de apoyo utilizados por los docentes en el aula; siendo las diapositivas y/o presentaciones en power point el material de apoyo más utilizado por los docentes con un 51%, seguido de los ejercicios y casos prácticos en un 33%; posteriormente se tienen los libros de texto con un porcentaje menor (14%) y en forma casi nula (2%) son utilizados los trabajos de investigación. Fuente: Elaboración propia.

Sin embargo, la mayoría de los estudiantes encuestados prefieren más lo práctico (el 55%), ya que piensan que de esta manera aprende más y desarrollan mayores habilidades en relación a lo aprendido. Y aunque la participación en encuentros académicos -tales como foros, talleres, congresos-, es generalmente realizada únicamente por los académicos; los estudiantes consideran que ser partícipes de este tipo de actividades mejoraría su formación académica (44%); sin embargo esto no es fomentado por ninguno de los docentes (con o sin estímulos). En general, y de acuerdo con la metodología cuantitativa, la información obtenida y el análisis realizado son un fundamento para rechazar la hipótesis nula a favor de la hipótesis de investigación. Por lo que se puede afirmar que: Los incentivos incrementan la productividad de los docentes de la Lic. En Administración de la Facultad de Contaduría y Administración campus Xalapa. Por otro lado, se observó que aunque los maestros que no cuentan con estímulos, son considerados como productivos. Y al mismo tiempo, se observa la necesidad de promover diversas técnicas de enseñanza entre los estudiantes, a fin de incrementar su desempeño y por consiguiente el del docente.

CONCLUSIONES

Del presente trabajo de investigación se desprenden varias conclusiones importantes no tan solo para comprender el papel que juegan los incentivos en la productividad de los docentes, sino para ver la importancia que estos representan en el desempeño académico de los maestros. Los incentivos son significativos, puesto que son las retribuciones que se les da a los empleados por su rendimiento y de esta manera motivarlos, y así crear un lazo con la productividad. Cabe mencionar que el fin principal de los incentivos es motivar al empleado, despertando el interés hacia el trabajo, y así de esta manera incrementar los logros. El objetivo principal de los incentivos dentro de las instituciones educativas es elevar la productividad del docente, haciendo que su desempeño sea de calidad y que ayude en la en la formación académica de los estudiantes. Uno de los factores asociados al mejoramiento de la calidad de la educación tiene que ver con los estímulos e incentivos que reciben los maestros y directivos docentes cuya dedicación y compromiso se traduce en mejores aprendizajes en los estudiantes. De hecho, la normatividad educativa vigente pone de relieve este factor y señala la necesidad de motivar el ejercicio docente, así como el reconocimiento a prácticas educativas innovadoras y exitosas, que lleven a una elevada productividad. El programa de estímulos se constituye en el eje de los procesos de evaluación, otorgando al personal académico, estímulos económicos diferenciados al margen de su percepción salarial; así como también, para apoyar en el logro de metas institucionales con alto nivel académico. Como se sabe estos programas son de vital importancia para elevar la calidad y productividad académica, la cual es muy importante dentro de las instituciones, ya que es una medida al desempeño docente. Es por esto que al analizar los resultados obtenidos de las encuestas aplicadas a los alumnos de la Licenciatura en Administración de la facultad de Contaduría y Administración de la Universidad Veracruzana, se pudo observar datos muy importantes sobre

el impacto que causan los incentivos en la productividad de los académicos, y pese a estos resultados se pudo comprobar que la hipótesis que se planteo es aceptada, ya que resulto que los incentivos si incrementan la productividad de los docentes en el programa de Administración.

Mediante el estudio realizado se demostró que más del 80% de los encuestados consideran que los docentes que están dentro del programa de estímulos al desempeño docente, es decir, que reciben incentivos cumplen con los fines y objetivos establecidos en las experiencias educativas. Y aunque también los resultados revelaron que los maestros que no cuentan con estímulos son considerados como docentes productivos, éste no es al mismo nivel que los docentes con incentivos. También se reveló que los docentes tienen la habilidad en el uso de los recursos disponibles, lo cual quiere decir, que estos maestros de la licenciatura que se encuentran dentro del programa de estímulos al desempeño académicos están siendo eficientes y eficaces en su desempeño. En relación a los resultados también se encontró que el 79% de los alumnos creen que el nivel de conocimiento que tienen los docentes es bueno, aunque algunos estudiantes piensan lo contrario, puesto que para ellos existen maestros que no cuentan con el perfil para poder impartir ciertas experiencias educativas. Por otro lado en esta investigación se observó, que para que un docente pueda entrar en el programa de estímulos al desempeño docente, es necesario cumplir con varios requisitos, así como también, ser evaluado. Ya que cada semestre se realiza una evaluación a los maestros por medio de los alumnos la cual cuenta mucho para poder estar dentro de este programa. Otro aspecto relevante es que se encontró es que los alumnos creen que si a los docentes se les otorgara una gratificación por su desempeño que en este caso son los incentivos, mejorarían su desempeño académico. Tal se mencionó la motivación dentro de una institución es muy importantes ya que conllevan al aumento de la productividad académica, es por esto que se otorgan los programas de al desempeño docente, por medio de estímulo.

Propuesta

Estos resultados son de suma importancia para la facultad, puesto que, aunque la hipótesis fue aceptada, la información que se analizó sobre los profesores conlleva a realizar una propuesta de mejoras en las prácticas de los docentes sin importar que cuenten o no con algún incentivo; de manera que, se logren desarrollar actividades que complemente la formación académica de los estudiantes y por consiguiente se eleve la productividad de los docentes. Tomando en cuenta los resultados obtenidos en la investigación previa, se destaca:

Las actividades que mejorarían la formación académica de los estudiantes son participación en encuentros académicos, tales como: congresos, foros, seminarios, coloquios. Es importante fomentar el desarrollo de productos innovadores entre los estudiantes. Se debe propiciar el diseño y operación de proyectos de vinculación social.

Se considera que, la asistencia de estudiantes a congresos es fundamental para su formación. Sin embargo, en este apartado la intención no es proponer que el estudiante continúe como asistente, sino que participe como ponente, o bien que sea quien planifique, organice y lleve a cabo este tipo de eventos, con apoyo de algún catedrático; a fin de que lleve a la práctica los conocimientos que ha adquirido dentro del salón de clases. Se observó que gran parte de las prácticas desarrolladas en el aula es la resolución de casos y/o ejercicios prácticos, dejando prácticamente fuera el desarrollo de trabajos de investigación. En este sentido, se considera importante el desarrollo de proyectos empresariales innovadores, realizados a partir de situaciones o problemáticas reales, o bien de alguna oportunidad de mercado. Con un enfoque de pensamiento complejo en donde se vincule el trabajo del estudiante, se incorpore el uso de tecnologías de información y comunicación; a fin de crear una cultura emprendedora y aumentar habilidades empresariales de los jóvenes, así mismo, crear una sinergia entre maestros y estudiantes. Finalmente es importante mencionar que, lo anterior no será posible si la universidad y universitarios, no abren espacios de reflexión en torno a las virtudes y problemas de la Facultad. O bien, investigaciones como estas se den a conocer a la comunidad estudiantil.

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LA ADMINISTRACIÓN FINANCIERA ANTE LOS DESAFÍOS DE LA MIPYME MEXICANA

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RESUMEN

La micro, pequeña y mediana empresa (mipyme) ocupa la proporción más alta de unidades económicas en el mundo y por consecuencia las que generan mayor número de empleos; por tanto, es indispensable reconocer que su existencia, desarrollo y comportamiento, afecta directamente el bienestar socio económico de la mayor parte de la población en el planeta. Este estudio tuvo como objetivo analizar las características, responsabilidades fiscales y problemática común de la mipyme y con base en esto identificar las herramientas de la Administración Financiera que le sean útiles para que se apliquen y se mejore su situación financiera. Se realizó una investigación descriptiva, los datos fueron recolectados a través de investigación documental de fuentes primarias y secundarias. La información se estudió mediante análisis de contenido para identificar la categorización correspondiente y así culminar con la propuesta de las herramientas financieras útiles para cada tipo de empresa.

PALABRAS CLAVE: Administración Financiera, Mipyme, Características, Responsabilidades Fiscales, Problemática Financiera

FINANCIAL MANAGEMENT TO THE CHALLENGES OF MEXICAN MSMEs

ABSTRACT

The micro, small and medium enterprises (MSME) occupies the highest proportion of economic units in the world and consequently those that generate more jobs; therefore, it is essential to recognize their existence, development and behavior directly affects the socio-economic welfare of the majority of the population on the planet. This study aimed to analyze the characteristics, fiscal responsibility and common problems of MSMEs and on this basis identify financial management tools that are useful to apply and improve its financial situation. A descriptive study was conducted, the data were collected through documentary research of primary and secondary sources. The information was studied by content analysis to identify the corresponding categorization and thus culminate with the proposal of the useful financial tools for each type of company.

JEL: G00, L00, M10

KEYWORDS: Financial Management, Msmes, Features, Tax Liabilities, Financial Problems

INTRODUCCIÓN

En la economía global se llevan a cabo una gran diversidad de actividades económicas que abarcan unidades empresariales de diferentes tamaños; de acuerdo a la Corporación Financiera Internacional (IFC), institución perteneciente al Grupo del Banco Mundial (2009) "se estima que las PYMEs [pequeñas y medianas empresas] representan, por lo menos, el 95% de las empresas registradas en todo el mundo"; en esta afirmación se incluye a la microempresa. De esta manera, las entidades económicas de mayor presencia

en todos los países son las micro, pequeñas y medianas empresas (mipyme), lo que también determina su importancia porque son grandes generadoras de empleo; según Munro (2013) proporcionan el 63% de empleos para la población activa en el mundo. Partiendo de esto, el comportamiento de la mipyme influye en el bienestar social y económico de la población del país al que pertenecen. Asimismo es preciso reconocer que la actividad de la mipyme se encuentra influenciada por la situación económica internacional y las características del mercado interno del país, lo que determina el desarrollo y crecimiento de éstas. Mediante este estudio se analizan las características, responsabilidades fiscales y problemáticas financieras que afectan a la mipyme mexicana, con el fin de entender las condiciones que enfrentan y de forma paralela analizar las herramientas que ofrece la Administración Financiera para identificar cuáles pueden adecuarse a las necesidades y entorno que padecen la mipyme mexicana y se mejore su situación financiera.

REVISIÓN LITERARIA

Características de la Mipyme Mexicana

Para definir con precisión a la micro, pequeña y mediana empresa (mipyme), existen diversas características que permiten conocer sus particularidades, las más utilizadas por las instituciones gubernamentales y económicas, así como por diversos autores son el número de empleados, ventas o ingresos, activos que poseen o importe del capital, créditos o financiamientos, sector al que pertenecen, entro otros; éstas características determinan el comportamiento de las empresas. De acuerdo al estudio realizado por Saavedra y Hernández (2008), afirman que no existe un acuerdo en los países latinoamericanos al definir a la mipyme, sin embargo, el más importante se fundamenta en el número de personas ocupadas, en segundo lugar, el criterio de las ventas realizadas por las empresas y en tercer lugar, está el criterio de los activos. En México, de acuerdo a la SE (2009), únicamente se utilizan tres características sector, número de trabajadores y ventas, para identificar a la mipyme. En la Tabla 1 se incluyen cinco características más utilizadas para especificar el concepto de mipyme, que son número de empleados, ventas, activos, financiamiento, sector y proporción de unidades económicas y se presenta el resumen conforme al tipo de entidad económica.

Tabla 1: Características de la Micro, Pequeña y Mediana Empresa

Características	Micro	Pequeñas	Mediana
No. de empleados	De 1 a 10	De 11 a 50	De 51 a 250
Ventas	Hasta $4 (mdp) < $100,000 USD	Desde $4.01 hasta $100 (mdp) >$100,000 < $3,000,000 USD	Desde $100.01 hasta $250(mdp) >$3,000,000 < $15,000,000 USD
Activos	< $100,000 USD $182.1 (miles de pesos)	>$100,000 < $3,000,000 USD $4,155.4 (miles de pesos)	>$3,000,000 < $15,000,000 USD $32,880.9 (miles de pesos)
Financiamiento	< 10,000 USD	< 100,000 USD	< 1,000,000 USD
Sector	Comercio, servicios, manufactura y otros	Comercio, servicios, manufactura y otros	Comercio, servicios, manufactura y otros
Proporción de unidades económicas	94.3%	4.7%	0.8%

En esta tabla se enlistan las características más importantes de las empresas, que se utilizan para identificar con precisión el tamaño de éstas y se presentan las que pertenecen a la micro, pequeña y mediana empresa. Notas: mdp= Millones de pesos; USD= Dólar estadounidense. Fuente: Elaboración propia con base en México, Secretaría de Economía (2009), INEGI (2015), IFC (2009).

Con base en la revisión anterior sobre las características más representativas en la mipyme, se identifican de forma precisa los conceptos de cada una de las entidades económicas denominadas mipyme: La microempresa ocupa hasta 10 personas y sus ventas netas como tope máximo son de 4.6 millones de pesos mexicanos (mdp) al año, sus activos tienen un valor promedio de $182.1 (miles de pesos mexicanos) o menor de $100,000 USD, sus créditos son menores de 10,000 USD y su actividad económica es comercio, servicios, manufactura u otros. Cabe señalar que la microempresa es la unidad económica con mayor número de entidades en México.

La pequeña empresa comercial ocupa hasta 30 personas y sus ventas netas no rebasan 93 mdp al año. La empresa industrial y de servicio ocupan hasta 50 trabajadores y sus ingresos como máximo son de 95 mdp al año. Poseen activos con valor promedio de $4,155.4 (miles de pesos mexicanos) o mayores de $100,000 USD a menores de $3,000,000 USD. Respecto al importe de sus créditos son menores de 100,000 USD. Estas empresas ocupan el segundo lugar en proporción de empresas en México. La mediana empresa comercial y de servicios ocupan hasta 100 personas y sus ventas no rebasan 235 mdp al año. Las industriales cuentan hasta con 250 trabajadores y obtienen un ingreso máximo de 250 mdp al año. Tienen activos con valor promedio de $32,880.9 (miles de pesos mexicanos) o de un intervalo en dólares estadounidense mayor a $3,000,000 y menor de $15,000,000 USD. El importe de sus créditos requiere ser menor de 1,000,000 USD. Ocupan el tercer lugar en proporción de empresas en México.

Responsabilidades Fiscales de la Mipyme Mexicana

En México otro aspecto fundamental que determina el comportamiento de las empresas son las responsabilidades fiscales de la mipyme, porque definen las obligaciones a las que se encuentran sujetas en tiempo y forma en que deben presentar los impuestos establecidos por el Gobierno. El principal organismo recaudador en México es el Sistema de Administración Tributaria (SAT), y su primordial función es recaudar impuestos, consecuentemente utiliza como criterio primordial de clasificación de las empresas los ingresos de éstas. Respecto a esta forma de clasificación de las empresas, Saavedra y Hernández (2008), consideran que el criterio de ventas o ingresos como el más razonable, dado que es un parámetro válido para dimensionar a una empresa. Cuando una entidad económica se registra ante las autoridades fiscales, el SAT la clasifica en el tipo de contribuyente, posteriormente le asigna un régimen de tributación conforme a la actividad económica que realiza, lo que permite identificar de forma precisa las obligaciones fiscales (impuestos) que debe cumplir.

Dentro de las obligaciones fiscales se encuentran: la inscripción en el Registro Federal de Contribuyentes (RFC), trámite indispensable en el que el contribuyente se registra ante el organismo recaudador. Avisos de cambio de situación fiscal, cuando el contribuyente abre o cierra algún establecimiento, sucursal, local fijo; cambio de domicilio, suspensión o reanudación de actividades; actualización de actividades económicas y de obligaciones fiscales. Emisión de Comprobantes Fiscales Digitales por Internet (CFDI) para comprobar sus operaciones de compra y venta. Llevar contabilidad que se integra de: libros, sistemas y registros contables, papeles de trabajo, estados de cuenta, cuentas especiales, libros y registros sociales, control de inventarios y método de valuación, discos y cintas o cualquier otro medio de almacenamiento de datos, los equipos o sistemas electrónicos de registro fiscal y sus registros, los documentos comprobatorios de los asientos respectivos, así como toda la documentación e información relacionada con el cumplimiento de las disposiciones fiscales, que acredite sus ingresos y deducciones, y la que obliguen otras leyes (SAT, 2016).

Declaraciones: Presentar pagos provisionales o definitivos mensuales de los impuestos a los que se encuentra sujeta la unidad económica. También presentar declaraciones informativas mensuales y anuales. Declaración Anual, proporcionar información anual de los ingresos y deducciones autorizadas, haciendo el cálculo anual del impuesto y restándole sus pagos provisionales ya presentados y pagados, para determinar la diferencia a cargo o a favor, asimismo, el monto que corresponda a la participación de los trabajadores en las utilidades de la empresa (PTU). En la Tabla 2 se presenta el resumen de responsabilidades fiscales para cada una de las entidades económicas en estudio: micro, pequeña y mediana empresa. De la misma manera en que la mipyme posee diferentes características, lo mismo sucede con sus responsabilidades fiscales, éstas son diferentes para cada tamaño de empresa. Sin embargo, aunque las responsabilidades fiscales se enlistan de forma muy concreta, éstas requieren, para llevarse a cabo, de un personal capacitado y actualizado en el área contable, financiera, administrativa y fiscal.

Tabla 2: Responsabilidades Fiscales de la Mipyme Mexicana

Responsabilidad fiscal	**Micro**	**Pequeña**	**Mediana**
Tipo de contribuyente	Persona física o persona moral	Persona física o moral	Personal moral
Régimen de tributación	Honorarios Arrendamiento de inmuebles Incorporación Fiscal Actividad empresarial	Régimen general (actividades empresariales y profesionales)	Régimen general de personas morales
Ingresos que se gravan	Actividades empresariales, enajenen bienes o presten servicios que no requieren título profesional (< 2 millones de pesos)	Por realizar actividades empresariales y profesionales.	Por realizar actividades empresariales.
Obligaciones fiscales	Inscribirse en el Registro Federal de Contribuyentes (RFC). Avisos sobre situación fiscal. Comprobantes fiscales digitales por internet Contabilidad simplificada. Pagos bimestrales definitivos.	Inscribirse en el RFC. Avisos sobre situación fiscal. Comprobantes fiscales digitales por internet. Contabilidad simplificada o electrónica. Pagos provisionales a cuenta del impuesto del ejercicio anual; Declaración Informativa de Operaciones con Terceros. Declaración anual.	Inscribirse en el RFC. Avisos sobre situación fiscal. Comprobantes fiscales digitales por internet. Contabilidad electrónica. Pagos provisionales a cuenta del impuesto del ejercicio anual; Declaración Informativa de Operaciones con Terceros. Declaración anual. Declaraciones informativas anuales.
Contabilidad	Contabilidad simplificada cuando no rebasen los 2 (md).	Llevar contabilidad electrónica cuando rebasen los 2 (mdp) en un año. Envío de información contable al SAT cuando la persona moral y física obtenga ingresos acumulables iguales o mayores a 4 millones de pesos.	Contabilidad electrónica. Envío de información contable al SAT cuando la persona moral obtenga ingresos acumulables iguales o mayores a 4 millones de pesos.

Esta tabla contiene los conceptos que se utilizan en México para clasificar las obligaciones fiscales de las empresas y contiene las diferentes formas que pueden adaptar las obligaciones fiscales que posee la micro, pequeña y mediana empresa. Fuente: México, Ley del Impuesto sobre la renta (2016); Código Fiscal de la Federación (2016); Reglamento del Código Fiscal de la Federación (2016); Ley del Impuesto al Valor Agregado (2016).

Problemática Financiera de la Mipyme Mexicana

Una vez analizadas las características y responsabilidades fiscales de la mipyme, es importante estudiar la problemática que enfrentan, con el fin de comprender su situación. En la tabla 3 se presentan los resultados obtenidos en el censo económico 2014, en donde se puede apreciar la forma cómo se encuentran distribuidas las empresas mexicanas.

Tabla 3: Distribución de las Empresas Mexicanas

Tamaño	**% Unidades Económicas**	**% Personas Ocupadas**	**% Producción Bruta**	**Promedio Activos Fijos Por Unidad Económica (Miles de Pesos)**
Micro	94.3	38.9	9.8	182.1
Pequeña	4.7	18.5	9.5	4,155.4
Mediana	0.8	16.6	16.6	32,880.9
Grande	0.2	26.0	64.1	720,610.6

En esta tabla se presentan los indicadores económicos más representativos de las unidades económicas por tamaño en México. Fuente: INEGI, (2015). Censos económicos 2014 Resultados definitivos.

Conforme a las cifras presentadas en la Tabla 3, la mipyme abarca la mayor proporción de unidades económicas existentes en México, representan el 99.80%; asimismo respecto al número de personas que

emplean es el 74%. También se puede comprobar que la importancia de la microempresa en México radica en el número de empleos que genera, es decir, el número de personas ocupadas en promedio es de 5 personas por establecimiento, esto es debido a que generan cuatro de cada diez empleos en el país (INEGI, 2015). Sin embargo, como se puede apreciar en la Tabla 3, en el porcentaje de producción bruta la mipyme tan sólo genera el 35.90%, en contraste con el número de empresas que son, esto significa que pese a su fuerte presencia en los indicadores de unidades económicas y empleos generados, sus activos fijos son limitados, característica limitante que tiene como consecuencia la baja capacidad de éstas para producir bienes y servicios. Aunado a esto, existen muchas otras circunstancias a su alrededor que generan estos resultados económicos. La mipyme no cuenta con los recursos financieros suficientes en su operación, lo que se refleja en su comportamiento económico, motivo que genera la necesidad de analizar su problemática financiera a la que se enfrenta. En todas las empresas, el recurso financiero es uno de los aspectos más importantes, porque representa el factor primordial para el desempeño y fortalecimiento de sus operaciones. Si no se cuenta con el recurso financiero suficiente o no se tiene el adecuado uso o administración sobre éste, se obtiene un resultado negativo en las operaciones. La situación se complica cuando se trata de la mipyme, porque en la mayoría de la micro y pequeña empresa el recurso financiero con el que trabajan es el patrimonio personal y familiar de los dueños que se emplea para invertir en la empresa y de esta manera obtener los recursos necesarios como forma de subsistencia.

Derivado del desconocimiento sobre la importancia del uso, registro y control sobre el recurso financiero, además del bajo monto de los importes de inversión que maneja la mipyme, la falta de reportes financieros periódicos o por lo menos un control general de ingresos, egresos y bienes, se adicionan los compromisos ante el organismo recaudador en México (SAT), que de forma indirecta requiere que la mipyme lleve un adecuado registro de todas sus operaciones para la correcta determinación de su impuesto. A partir de esta situación, es importante identificar con mayor precisión las problemáticas que enfrenta la mipyme, para conocer de forma específica qué otras condiciones afronta, situaciones relacionadas con el manejo y control del recurso financiero que pudieran causarle el no contar con una información financiera suficiente para cubrir todas las necesidades básicas e indispensables para la toma de decisiones. Con base en la problemática descrita, las características propias y el entorno de estas unidades económicas se presentan en la Tabla 4 los problemas financieros más comunes en la mipyme mexicana. En la Tabla 4 se aprecia que los problemas financieros más comunes en la mipyme mexicana son: (1) falta de acceso a fuentes de financiamiento, (2) poca inversión inicial y (3) ventas bajas en comparación con costos altos de la materia prima. Además de estos problemas financieros internos en la mipyme se adiciona el compromiso ineludible del pago de impuestos.

La problemática financiera en la mipyme es el resultado de las características propias, aunado con las responsabilidades fiscales que poseen, se destaca como consecuencia la falta de conocimiento y aplicación de la Administración Financiera. Partiendo de esta idea, es necesario que los empresarios de la mipyme conozcan las herramientas que la Administración Financiera ofrece para que las adecúen a sus necesidades y puedan obtener beneficios en su uso.

Tabla 4: Problemática Financiera de la Mipyme Mexicana

Problemática	**Ruiz (1997, Citado Por Humber, 2005)**	**Solleiro y Castañón (1998, Citados En Saavedra, Tapia y Aguilar, 2013)**	**CIPI Et Al., (2003, Citado Por Gómez, García y Marín, 2009)**	**López, (2007)**	**Saavedra, *Et.Al*., (2010).**	**Rodríguez y González, (2011).**	**Ruíz, (2013)**
Recursos financieros insuficientes				Recursos financieros limitados		Insolvencia ante créditos financieros.	Característi-cas internas les causan problemas operativos.
Ventas bajas y costos altos	Poca información sobre las características de los mercados.	Sin recursos suficientes para difundir sus productos ni el tiempo para desarrollar una estrategia de mercadotecnia.		Bajo nivel de ventas e incremento en el costo de la materia prima.	Costos mal determinados y precios que no cubren los costos totales.		
Poca inversión inicial		Falta información sobre los instrumentos de apoyo a la mipyme.	Desconoci-miento de los programas oficiales que podrían apoyar a su desarrollo.	Falta de capital para invertir		Escaso apoyo guberna-mental.	La mayoría desconoce los programas orientados a su apoyo y promoción.
Falta de crédito	Falta de apoyo crediticio.	Alto costo de los créditos y los requisitos son una barrera grande para acceder al financiamiento.	Problemas para acceder al financia-miento bancario.	Dificultad para adquirir préstamos	Falta de acceso a créditos convenientes para la empresa.		No pueden acceder al crédito bancario.
Falta de interés en el aspecto financiero – administrativo		No se preocupan por tener una administración profesional que planifique, organice, controle y dirija los procesos de la empresa.		Ausencia de control financiero. Cartera vencida excesiva.	Presupuestos sólo de corto plazo. Escasez de registros contables.		
Personal no capacitado		Falta de conocimientos administrativos.		Ausencia de personal adecuado	Falta de conocimiento para analizar los estados financieros.		
Problemas fiscales		Esquemas fiscales iguales para empresas grandes y para la mipyme.				Víctimas de factores y políticas fiscales.	

Esta tabla contiene las principales aportaciones de autores estudiosos sobre la problemática financiera más representativa en la mipyme mexicana. Fuente: Ruiz, (1997, citado por Humber, 2005); Solleiro y Castañón, (1998, citados en Saavedra, Tapia y Aguilar, 2013); CIPI et al., (2003, citado por Gómez, García y Marín, 2009); López, (2007); Saavedra, et.al., (2010); Rodríguez y González, (2011) y Ruíz, (2013).

Herramientas de la Administración Financiera

Las herramientas que aporta la Administración Financiera han sido clasificadas por diferentes criterios como: el tiempo, apego al proceso administrativo y el tipo de decisiones que se pueden tomar. El criterio de clasificación de las herramientas financieras apegado al proceso administrativo, se fundamenta en que la Administración Financiera forma parte de la Administración General, que involucra la aplicación del proceso administrativo conformado por planeación, organización, dirección y control. Las etapas de aplicación en la Administración Financiera son similares, mediante el análisis se establece la importancia de conocer el entorno financiero, reconocer sus puntos débiles y fuertes de la empresa; posteriormente en la planeación mediante la aplicación de herramientas financieras se establecen las directrices y objetivos a cumplir, finalmente el control compara y da seguimiento periódico a los resultados planeados con los reales (Ochoa, 2009). Esta clasificación propone una aplicación de las herramientas financieras en forma paulatina, llevando a cabo primero el análisis, después la planeación para terminar con el control, lo que permite un mejor entendimiento e implementación de éstas. Una vez recopiladas las aportaciones más significativas de la Administración Financiera, en la Tabla 5 se resumen las herramientas financieras por cada una de las etapas.

Tabla 5: Clasificación de las Herramientas de Acuerdo a las Etapas de la Administración Financiera

Etapas de la Administración Financiera	Objetivo	Herramientas Financieras
Análisis	Reconocer la realidad y hacer un diagnóstico de la situación financiera de la unidad económica.	Análisis del negocio Análisis de cuentas de Resultados y de Balance Análisis e interpretación de Estados Financieros
Planeación	Establecer los objetivos y metas de la unidad económica y plasmarlos en reportes financieros a cumplir en el futuro.	Previsión Financiera Punto de equilibrio Pronóstico Flujo de efectivo y planificación financiera Estados Financieros proyectados o proforma Evaluación de proyectos de inversión Estructura de capital Análisis e interpretación de los Estados Financieros proyectados
Control	Comparar los objetivos planeados con la situación real, para identificar las diferencias y determinar medidas preventivas o correctivas de control en la empresa.	Control presupuestal Administración de capital de trabajo Administración financiera de valores a corto y largo plazo Apalancamiento operativo y financiero

Esta tabla contiene resumidas las aportaciones de diversos autores sobre las etapas de la Administración Financiera, su objetivo y las herramientas que agrupan, con el fin de facilitar la aplicación e interpretación de éstas. Fuente: Besley y Brigham,(2001); Perdomo, (2002); Martínez, (2005); Gitman, (2007) y Ochoa, (2009).

METODOLOGÍA

Este estudio es de tipo descriptivo, se llevó a cabo mediante una investigación bibliográfica, los datos fueron recolectados a través de fuentes primarias y secundarias. Una vez recopilada la información, se clasificaron como unidades de análisis las características, responsabilidades fiscales, la problemática de la mipyme y las herramientas que ofrece la Administración Financiera. Se identificaron las categorías en cada unidad de análisis y se aplicó la técnica de análisis de contenido, para realizar la categorización correspondiente en cada tema. Posteriormente, se aplicó el método analítico-sintético, para concluir con el establecimiento de las relaciones entre las características, obligaciones fiscales y problemáticas presentadas por la mipyme con las herramientas financieras propuestas por los estudiosos del tema, con el fin primordial de identificar las que sean útiles para cada tipo de empresa.

RESULTADOS

Al analizar e identificar las características, obligaciones fiscales y problemáticas que enfrentan la mipyme, se reconoce la situación que padecen, los compromisos que tienen ante la autoridad recaudadora y las circunstancias que afrontan día a día; lo cual permite reconocer que existen herramientas financieras útiles que podrían mejorar su situación financiera. A continuación en la Tabla 6 se presentan las herramientas financieras propuestas para la mipyme mexicana.

Tabla 6: Herramientas Financieras Para la Mipyme Mexicana

Empresa	Características	Responsabilidades Fiscales	Problemática Financiera	Herramientas Financieras
Micro (Proporción en México 94.3%)	Empleados: De 1 a 10 Ventas: Hasta $4 millones de pesos (mdp). Activos: $182.1 (miles de pesos).	Tipo de contribuyente: Persona física o moral. Régimen fiscal: Honorarios, Arrendamiento de inmuebles, Incorporación Fiscal y Actividad empresarial. Ingresos: Actividades empresariales, enajenen bienes o presten servicios que no requieren título profesional (< 2 millones de pesos). Obligaciones fiscales: Inscribirse en el Registro Federal de Contribuyentes (RFC), avisos sobre situación fiscal, Comprobantes Fiscales Digitales por Internet (CFDI), contabilidad simplificada y pagos bimestrales definitivos.	Falta de crédito . Poca inversión inicial. Ventas bajas y costos altos. Falta de interés en el aspecto financiero-administrativo. Personal no capacitado.	Análisis del negocio. Análisis de ingresos, gastos y costos. Previsión Financiera. Punto de equilibrio. Pronóstico. Flujo de efectivo y planificación financiera. Control presupuestal.
Pequeña (Proporción en México 4.7%)	Empleados: De 11 a 50. Desde $4.01 hasta $100 (mdp). Activos: $4,155.4 (miles de pesos).	Tipo de contribuyente: Persona física o moral. Régimen Fiscal: Régimen general (actividades empresariales y profesionales). Ingresos: Actividades empresariales y profesionales, (> 2 y < 4 millones de pesos). Obligaciones fiscales: RFC, avisos sobre situación fiscal, emisión CFDI, contabilidad simplificada o electrónica, pagos provisionales, declaraciones informativas, declaración anual.	Recursos financieros insuficientes. Problemas fiscales.	Análisis del negocio: cuentas de ingresos, gastos y costos. Análisis de cuentas de Resultados y de Balance. Análisis e interpretación de Estados Financieros. Punto de equilibrio. Flujo de efectivo y planificación financiera. Estados Financieros proyectados. Control presupuestal. Administración de capital de trabajo.
Mediana (Proporción en México 0.8%)	Empleados: De 51 a 250. Desde $100.01 hasta $250(mdp). Activos: $32,880.9 (miles de pesos).	Tipo de contribuyente: Persona moral. Régimen Fiscal: Régimen general de personas morales. Ingresos: Actividades empresariales. (> 4 millones de pesos) Obligaciones fiscales: RFC, avisos sobre situación fiscal, emisión CFDI, contabilidad electrónica, pagos provisionales, declaraciones informativas, declaración anual.		Análisis del negocio. Análisis de cuentas de Resultados y de Balance. Análisis e interpretación de Estados Financieros. Previsión Financiera y punto de equilibrio. Flujo de efectivo y planificación financiera. Estados Financieros proyectados. Evaluación de proyectos de inversión. Estructura de capital. Análisis e interpretación de los Estados Financiero proyectados. Control presupuestal. Administración de capital de trabajo. Administración financiera de valores a corto y largo plazo. Apalancamiento operativo y financiero.

Esta tabla contiene las características, las responsabilidades fiscales y la problemática financiera de la microempresa en México, con el objetivo primordial de proponer las herramientas financieras útiles para su situación específica. Fuente: Elaboración propia con base en INEGI 2009 y 2015; LISR 2016, Ruiz, (1997, citado por Humber, 2005); Solleiro y Castañón, (1998, citados en Saavedra, Tapia y Aguilar, 2013); CIPI et al., (2003, citado por Gómez, García y Marín, 2009); López, (2007); Saavedra, et.al., (2010); Rodríguez y González, (2011) y Ruíz, (2013); Besley y Brigham,(2001); Perdomo, (2002); Martínez, (2005); Gitman, (2007) y Ochoa, (2009).

En el análisis realizado, se han identificado las características, obligaciones fiscales y problemas que padece cada tipo de empresa y las herramientas financieras que permiten adecuarse a cada necesidad. La microempresa requiere llevar contabilidad simplificada, que implica tener y aplicar conocimientos mínimos como el análisis de los ingresos, costos y gastos; no se elaboran Estados Financieros, únicamente pueden determinar su utilidad mediante la diferencia entre ingresos y gastos. En la pequeña empresa mexicana se encuentran empresarios que pueden contar con facilidades administrativas como el microempresario, también hay personas morales que si obtienen ingresos superiores a 4 millones de pesos, y tienen que cumplir con una contabilidad electrónica que involucra llevar una clasificación, registro a detalle y control estricto de todas las operaciones que se realiza, emitir comprobantes fiscales, enviar la contabilidad electrónica al SAT, elaborar Estados Financieros; lo que desprende una necesidad inminente de utilizar las herramientas financieras. La mediana empresa, representada por personas morales, estas condiciones la obligan a llevar registro y control de todas sus operaciones en sistemas contables, emitir comprobantes fiscales, enviar la contabilidad electrónica al SAT y utilizar la mayor parte de las herramientas financieras para interpretar su desempeño y fundamentar la toma de decisiones que permitan mejorar su situación financiera.

CONCLUSIONES

En la mayoría de la mipyme mexicana consideran que la Administración Financiera es una disciplina ajena e inaplicable para la situación económica que viven, sin embargo, las herramientas que ofrece esta teoría son flexibles y se adecúan a cualquier circunstancia y necesidad de todos los entes económicos, sin importar el tamaño que posean. Mediante este estudio se comprueba que independiente del tamaño o magnitud de la empresa, es indispensable el conocimiento y aplicación de las herramientas financieras, debido a que por sencillo o simplificado que sea el registro de sus operaciones, se requiere conocimiento, registro y análisis de conceptos relacionados con las finanzas. Lo más importante de destacar, es que las herramientas financieras son útiles para cualquier tipo de empresa, lo importante es adecuarla a sus características y necesidades.

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DESARROLLO DE MARCA COMERCIAL BASADO EN EL ACOMPAÑAMIENTO TUTORIAL

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RESUMEN

Esta investigación confirma que la tutoría logra dos aspectos importantes: Primeramente mejorar el desempeño y permanencia escolar y, de manera institucional, incrementar la eficiencia terminal al tiempo de servir de base y apoyo para que el alumno desarrolle de manera práctica las habilidades que teóricamente le son enseñadas por la institución en la cual se prepara. De igual forma se pone de manifiesto cómo el acompañamiento académico integral logra con éxito los objetivos de la tutoría en estudiantes de la licenciatura en administración originarios de comunidades marginadas del estado de Oaxaca, México, con base en los propios problemas planteados por el tutorado, para dar solución, a través de la aplicación de los conocimientos adquiridos durante su formación académica, a situaciones relacionadas con el desarrollo de una marca que permita la comercialización de un producto artesanal elaborado en su población de origen, con lo cual se beneficia tanto a las familias productoras como a las personas que se emplean para su producción, logrando su posicionamiento en un mercado abierto.

PALABRAS CLAVE: Tutoría, Registro de Marca, Formación Educativa Integral

ABSTRACT

This research confirms that mentoring accomplishes two important aspects: First, improve performance and school attendance and institutionally, increase terminal efficiency while serving base and support for the student develops practical skills that are theoretically taught by the institution in which it is prepared. Similarly it shows how comprehensive academic support successfully achieved the objectives of tutoring students of the degree in administration originating from marginalized communities in the state of Oaxaca, Mexico, based on their own problems raised by the mentee to provide solutions through the application of knowledge acquired during their academic training, to situations related to the development of a brand that allows the marketing of a handmade product made in its population of origin, which benefits both families producers like people who are used for their production, making its positioning in an open market.

JEL: I29, M10, M31, P36

KEYWORDS: Tutoring, Trademark Registration, Comprehensive Educational Training

INTRODUCCIÓN

El presente trabajo se basa en el estudio de casos y presenta la forma en que se escucharon las necesidades de un estudiante tutorado, lo que permitió desarrollar sus capacidades y competencias profesionales logrando extender el beneficio a la familia y localidad alejada. La experiencia del caso, se desarrolla con un tutorado que cursa octavo semestre de la licenciatura en administración originario de la Mixteca Alta, una región apartada del Estado de Oaxaca, México, donde la economía se basa en el sector primario. El sujeto de estudio es la microempresa rural artesanal Mezcaleros del Camino Real Mixteco S. P. R. de R. I. de la comunidad de San José Rio Minas en la región de la mixteca alta del estado de Oaxaca, México. Para el desarrollo del trabajo de investigación se realizaron estudios de gabinete y de campo, consultándose fuentes de información en los libros y revistas de mercadotecnia así como la proporcionada por dependencias oficiales de gobierno publicadas en sus portales electrónicos; todo lo anterior aunado al

conocimiento de manera personal de las sugerencias e inquietudes de los integrantes de la empresa. Con los conocimientos aplicados y el acompañamiento del tutorado el resultado obtenido es el diseño de la marca comercial basado en la recuperación de figuras emblemáticas para el producto, de tal manera que sea su identidad a lo largo de la vida comercial; concluyéndose con los beneficios primeramente de las familias de los socios de esta microempresa rural y por otro lado de las personas que se emplean para realizar las diferentes actividades que engloban la realización del producto elaborado por el sujeto de estudio.

REVISIÓN LITERARIA

Los primeros referentes relacionados con la tutoría suelen ubicarse en la cultura griega, al respecto Aguilar, (2012) menciona que en los siglos XVI y XVII el tutor se movía en torno de la educación de los hijos de la realeza o de las clases adineradas; mientras en la universidad medieval el papel de tutor estaba abocado a servir de guardián eclesiástico de la fe de los tutorados; asimismo, durante el siglo XIX la atención del tutor se enfocó en los estudios, mas que en la conducta de los tutorados.

Aspectos Generales de la Tutoría

La tutoría pretende básicamente abarcar dos aspectos fundamentales en las universidades y sobre todo en el alumnado, primeramente mejorar el desempeño escolar de los alumnos, generalmente de licenciatura, que en los últimos tiempos se ha ampliado tanto al nivel medio superior (preparatoria) como a los niveles de posgrado (maestría y doctorado) y por otro lado, igualmente ligado al primero, incrementar la eficiencia terminal del nivel educativo al que pertenecen, trátese de nivel medio superior, superior o de posgrado. El trabajo del tutor por lo tanto se basa en lograr que cada alumno logre desarrollar su potencial académico y la autonomía personal que le permita tener éxito en sus estudios (PT, 2015). Así la tutoría es la actividad pedagógica que tiene como propósito orientar y apoyar a los alumnos durante su proceso de formación. Esta actividad no sustituye las tareas del docente, a través de las cuales se presentan a los alumnos contenidos diversos para que los asimilen, dominen o recreen mediante síntesis innovadoras.

La tutoría es una acción complementaria a la docencia cuya importancia radica en orientar a los alumnos mediante una atención personalizada, a partir del conocimiento de sus problemas y de sus necesidades académicas, así como de sus inquietudes y aspiraciones profesionales. Por lo tanto es ineludible ignorar, como lo plantea Badillo (2007), la relación de complementación que se establece entre la asesoría, la tutoría y la docencia, pues en el sistema institucional de tutorías, el tutor estará atento a la mejora de las circunstancias del aprendizaje, mismas que fortalecerá a través de asesorías personalizadas y, si es necesario, enviando al alumno a instancias de atención especializada de acuerdo con el problema que se le presenta; la tutoría exige la existencia de una interlocución fructífera entre profesores y tutores y entre los propios tutores, para reconocer las dificultades que enfrentan los estudiantes y poder establecer alternativas conjuntas de atención.

Evolución de la Tutoría en México

Tomando como base la historia de la Universidad Nacional Autónoma de México (UNAM), máxima casa de estudios de los mexicanos y la cual sirve como modelo para las universidades públicas del país, se puede indagar el inicio de las tutorías en México, el cual de acuerdo con la U de G, (2004) y Olvera, (2014) se divide en cuatro momentos importantes: La tutoría en el posgrado del Doctorado en Química de la Facultad de Química que data de 1941 en donde se asignaba un tutor a cada estudiante para apoyarlo en su formación como investigador por lo que debía ser acompañado por un experto ya que el proceso educativo a ese nivel se orienta a la generación de nuevos conocimientos, dicha estrategia se generalizó a todo el posgrado debido al gran éxito que tuvo.
El segundo momento de especial importancia lo constituye la tutoría con su implementación en el año 1977 en el Sistema de Universidad Abierta (SUA) que hoy se conoce como Sistema de Universidad Abierta y

Educación a Distancia (SUAyED) el cual se instituye debido a la necesidad de que los 170 alumnos que conformaban el grupo experimental del sistema contaran con los servicios de: material escrito conformado por 20 textos en preparación; tutorías y evaluación. Posteriormente y derivado de la problemática que enfrentaban las entidades educativas para que los estudiantes concluyeran en tiempo y forma sus estudios, en el año 1987 se establecen las tutorías a nivel licenciatura específicamente en la Facultad de Ingeniería ya que en las materias del área de ciencias físico matemáticas y de las ingenierías eran de las asignaturas que menor promedio presentaban y en las que el índice de rezago escolar era alto. Posteriormente se hizo un estudio que inició en 1982 y concluyó 20 años mas tarde el cual indicó que de un total de diez mil alumnos, solamente tres mil de ellos tienen título profesional. Finalmente en el año 2002 y derivado de una reorganización en los planes de estudio del nivel bachillerato realizada en 1997, aparece el Programa Institucional de Tutores para apoyar a los estudiantes en cualquier situación que requiriera atención personal, en el proceso de enseñanza-aprendizaje así como para el apoyo a estudiantes irregulares. En este nivel, la actividad de tutorías se oficializa en el año 2009 al identificársele como una actividad prioritaria establecida en el Plan de Desarrollo Federal 2006-2010 para promover el mejoramiento en la calidad del aprendizaje y abatir problemas de deserción y rezago.

Las Tutorías en la Universidad Autónoma "Benito Juárez" de Oaxaca

La Universidad Autónoma "Benito Juárez" de Oaxaca, México, es una Institución de Enseñanza Superior (IES) que tiene como objetivo principal la calidad en la enseñanza en todas sus escuelas, facultades e institutos, pertenece al orden público al ser una Universidad Estatal Pública (UEP) y como tal, en esta IES cursan un gran porcentaje de jóvenes que llegan de las ocho regiones del Estado con la finalidad de estudiar una carrera profesional que les permita desarrollarse, y en muchas de las ocasiones, servir como un medio para que las localidades de las cuales proceden puedan mejorar una vez que regresen y apliquen los conocimientos adquiridos en beneficio de las comunidades de origen. Para el caso específico de la Facultad de Contaduría y Administración de la Universidad Autónoma "Benito Juárez" de Oaxaca el programa de tutorías se establece en el año 2009 con la finalidad de apoyar a los alumnos que ese año se beneficiaron del Programa Nacional de Becas en la Enseñanza Superior (PRONABES) que fue establecido por el gobierno federal y en el cual se pretendía que permanecieran hasta la conclusión de sus estudios, como una forma de apoyo a su economía y formación académica.

Posteriormente el programa de tutorías se amplió a los estudiantes que procedían de comunidades alejadas del estado y que por sus características especiales debían ser asesorados y guiados en aspectos tanto formativos como de desempeño escolar ya que se detectó que quienes tenían una beca difícilmente descuidaban sus estudios y por lo tanto se requería de mayor atención para los alumnos que tenían problemas con su aprendizaje, ya que generalmente estos conflictos son originados por situaciones de índole familiar, económico, personal, entre otros. Por lo anterior el presente trabajo plantea además de un método de caso resultado de una tutoría adecuada, la necesidad de que ésta (la tutoría) incluya el proceso de elaboración del trabajo de tesis como una parte importante de la formación profesional del estudiante, ya que es este documento el que le aporta la posibilidad de integrar la mayor parte de los conocimientos adquiridos durante el periodo de estudios, además de lograr el desarrollo de habilidades tanto teóricas como prácticas de las que deja constancia en el documento final como estudiante y primero como profesionista.

Apoyos Económicos Que Fomentan la Tutoría

En México, el Programa Nacional de Becas para la Educación Superior (PRONABES) fue creado a iniciativa del C. presidente de la república, Vicente Fox Quezada e inició sus operaciones en el ciclo escolar 2001-2002 con la participación de todas la entidades federativas (estados) y la de cuatro instituciones públicas de educación superior federales, el Instituto Politécnico Nacional (IPN), la Universidad Autónoma Metropolitana (UAM), la Universidad Nacional Autónoma de México (UNAM) y la Universidad Pedagógica Nacional (UPN). Los recursos económicos del fondo son aportados por el Gobierno Federal,

los gobiernos estatales y las instituciones públicas de educación superior federales por partes iguales (U de G, 2015). Dentro de sus objetivos se establece que se pretende contribuir a lograr la equidad educativa en los programas del tipo educativo superior que ofrezcan las Instituciones Públicas de Educación Superior (IPES), mediante el otorgamiento de becas a jóvenes en condiciones económicas adversas, favoreciendo su egreso de la Educación Superior y va dirigida a Estudiantes de Instituciones Públicas de Educación Superior que cursen estudios de Técnico Superior Universitario (TSU) o de licenciatura y que provienen de hogares cuyo ingreso es igual o menor a cuatro salarios mínimos per cápita mensuales vigentes al momento de solicitar la beca (DOF, 2003).

Así mismo para el año 2015 el PRONABES modifica las reglas de operación de dicho programa en lo relacionado a los convenios con las entidades federativas, organismos de administración pública federal e instituciones públicas de educación superior que participan en el mismo, y así contribuir a asegurar mayor cobertura, inclusión y equidad educativa entre todos los grupos de la población para la construcción de una sociedad más justa, mediante el otorgamiento de becas y estímulos a estudiantes y profesores de instituciones públicas de cualquier tipo educativo o rama de profesionalización que permitan consolidar un México con educación de calidad. Tales situaciones revisten gran importancia para la tutoría debido a que si bien es cierto, en los primeros semestres de estudio no se requiere de cubrir con el requisito de un mínimo en el promedio del alumno, a medida que se avanza y revalida la beca se hace indispensable cumplir con un promedio mínimo, situación que coloca al estudiante en la necesidad de requerir el apoyo de un tutor que de seguimiento a su desempeño académico y le apoye en el logro del mismo.

Función Real de la Tutoría

Frente a la sociedad del conocimiento basada en la innovación educativa continua, requerimos de individuos auto dirigidos capaces de trabajar en equipo para asimilar, generar, contextualizar y transferir el conocimiento a nuevas condiciones, creando y recreando el conocimiento individual y colectivo. Se comprende entonces que la tutoría en educación superior debe ir más allá de mitigar la deserción, el rezago educativo y abogar por el éxito en ambientes escolares, para transferir a los alumnos habilidades para resolver problemas, no sólo en el contexto de la escuela, sino también en los ambientes profesionales en los cuales habrán de desempeñarse. Las IES asignan tutores a los estudiantes con la finalidad de que los estimulen y apoyen a continuar sus estudios hasta concluirlos, que se les oriente en sus problemas y se les haga cobrar conciencia en su responsabilidad como estudiantes de una licenciatura. Se les pide a los estudiantes que vean al tutor no como profesor, sino como una persona en la cual pueden confiar y contarle los problemas que le aquejan obstaculizando su capacidad para estudiar con la intención de cumplir con los objetivos planteados en los programas de tutorías.

Marcos de Aprendizajes Significativos de los Estudiantes

El mundo moderno nos demanda ir más allá del ámbito escolar, para desarrollar capacidades en los alumnos y lograr un desempeño profesional creativo e innovador, sustentado en redes de colaboración, por lo tanto se hace necesario planes que contengan teorías cognitivas y contemplen parámetros específicos de planeación, desarrollo y evaluación, parámetros que conlleven las características de la persona, del estudiante y del profesionista que se desea situar en el marco de su proyecto de vida. La formación en la práctica innovadora, demanda de la enseñanza tutorial, entendida como una acción deliberada y sistemática, que permite el interactuar de los novatos con los expertos para incorporarlos a las comunidades que realizan una práctica de vanguardia en su campo.

Debemos reconocer los grandes éxitos de la forma tradicional de hacer ciencia, pero el enfoque reduccionista resulta insuficiente para dar respuesta a las necesidades de la sociedad actual. Por ello han surgido otras formas de abordar el conocimiento, como la ciencia de los sistemas dinámicos complejos (Prigogine, 1996). Asimismo, ha surgido el denominado modo 2 de obtener conocimiento (Gibbons, 1998),

el cual se realiza en el contexto de la práctica, mediante la solución de problemas reales, abordados por equipos multidisciplinarios, quienes deben rendir cuentas a la sociedad. En esta secuencia, el aprendizaje y el entrenamiento en un dominio comienzan por modelar in situ y en ofrecer andamios para que los estudiantes se incorporen en actividades auténticas, articulando el conocimiento explícito y tácito que impulse su desarrollo intelectual y humano. A lo largo de este proceso, se busca que los estudiantes ganen más confianza en sí mismos y control en las actividades, transitando a una fase con mayor autonomía para participar de manera consciente en el desarrollo del conocimiento del campo profesional o disciplinar (Brown, Collings & Duguid, 1989). La tutoría de acompañamiento, dirigida a apoyar al alumno durante todo su itinerario escolar, el cual suele presentar una pluralidad de opciones académicas y profesionales, que generan disyuntivas en las que el educando requiere del apoyo de un profesor para orientarlo en sus decisiones, en este rubro se incluyen también los aspectos motivacionales y de apoyo personal (ANUIES, 2000).

Aspectos Teóricos Para el Diseño de Marca

La creación de una marca es uno de los pasos más importantes una vez que se tiene un producto interesante para cierto nicho de mercado, acción que engloba una serie de aspectos creativos, mercadológicos y de legalización, generando al respecto ideas y comentarios poco acertados a la veracidad del proceso por las personas que no tienen el conocimiento adecuado y que para este estudio se ha integrado en una microempresa rural. La marca es una imagen formada por un contenido preciso cargado de efectividad, seguridad para unos, prestigio para otros y calidad total en cada una de sus dimensiones (Cruz, 2012), ésta determina la identidad gráfica, física y operativa de un producto o servicio, incluye elementos gráficos visuales muy propios que diferencian el producto de sus competidores y permite su reconocimiento en el sector donde se realice la comercialización.

Es importante mencionar que los elementos principales de la marca son el nombre, término, letrero, símbolo o diseño, combinación de estos elementos, que busca identificar los bienes o servicios de una compañía o grupo de compañías y diferenciarlos de los de sus competidores (Kotler, 2001). En México, al registrar la marca, la identidad estará protegida por las leyes correspondientes, de tal manera que pueda utilizarse con total exclusividad como lo establece la Ley de la Propiedad Industrial (LPI) al mencionar que: se entiende por marca a todo signo visible que distinga productos o servicios de su misma especie o clase en el mercado. Una vez que el signo distintivo está correctamente integrado, surge la regulación por parte de la Procuraduría Federal del Consumidor (PROFECO), con la finalidad de promover las relaciones de consumo justas para las personas. Su misión es la de promover y proteger los derechos de los consumidores, sentar las bases para un consumo inteligente y procurar la equidad y seguridad jurídica en las relaciones entre proveedores y consumidores, con la visión de ser un organismo altamente efectivo en la promoción de una cultura de consumo inteligente y por supuesto en la aplicación de la ley.

Para la comercialización del producto base de este estudio es necesaria la intervención de un organismo de certificación autorizado de acuerdo al tipo de producto que se elabore, para este caso particular se trata del Consejo Mexicano Regulador de la Calidad del Mezcal (COMERCAM) es una organización pública independiente, dedicada a la regulación de la calidad del mezcal en territorio nacional. El compromiso del COMERCAM es proporcionar permisos transparentes e imparciales de evaluación, que aseguren que la elaboración del mezcal cumpla con los procedimientos y lineamientos vigentes, garantizando calidad y originalidad; teniendo como principal misión evaluar la conformidad de la Norma Oficial Mexicana (NOM) del Mezcal en vigor, garantizando la autenticidad, salvaguardando la denominación de origen y la calidad, y por consecuencia fortalecer la cadena productiva del Agave-Mezcal.

Por ser un producto de consumo humano es necesario relacionarse con el contexto de la salud, de tal suerte que, la Secretaria de Salud a través de la Comisión Federal para la Protección Contra Riesgos Sanitarios (COFEPRIS) también interviene con su respectiva normatividad sanitaria. Esta institución realiza el control

y vigilancia de los establecimientos de salud, previene y controla los efectos nocivos de los factores ambientales en la salud del hombre, observa la salud ocupacional y el saneamiento básico, realiza el control sanitario de productos y servicios así como su importación y exportación, también controla los establecimientos que procesan los productos. Efectúa el control sanitario de las diferentes etapas de los productos médicos y de los establecimientos dedicados al proceso de estos productos.

Asimismo para su identidad el Instituto Mexicano de la Propiedad Industrial (IMPI), dictamina la normatividad correspondiente para el registro correcto de la marca. Tiene la principal visión de establecerse como un representante del cambio para que el sistema educativo, la investigación, la participación empresarial y la actividad del estado se incorporen efectivamente a la cadena de valor que le lleve a la sociedad, a través del mercado, los productos derivados de la innovación, las buenas prácticas, la mejora continua, y la actividad inventiva de la comunidad científica e industrial mexicana. Con la finalidad de cumplir con lo establecido por la Secretaria de Hacienda y Crédito Público (SHCP) todos los mexicanos y extranjeros que establezcan alguna actividad económica en el país, están obligados a la contribución tributaria, con esta finalidad es obligatorio el trámite de alta en el Registro Federal de Contribuyentes (RFC) vía electrónica ingresando a la página www.sat.gob.mx.

Finalmente se hace necesario apegarse a la NOM que corresponda, las cuales son regulaciones técnicas encargadas de garantizar que los productos o servicios que se adquieren respeten los parámetros establecidos, con la finalidad de proteger la vida, la seguridad y el medio ambiente. Para este caso es la NOM-070-SCFI-1994, que regula las Bebidas Alcohólicas-Mezcal Especificaciones. Por lo tanto la utilización y registro de la marca comercial como herramientas básicas de mercadotecnia, supone la seguridad que la comercialización de este producto será una alternativa para el desarrollo de la economía del pueblo productor y con el registro de una marca la cual pueda proporcionar mayor seguridad y credibilidad al momento de su distribución.

Planteamiento General de la Investigación

El presente caso se desarrolla en la Facultad de Contaduría y Administración dependiente de la Universidad Autónoma "Benito Juárez" de Oaxaca, México, donde existe un área de tutorías la cual se encarga a través de sus profesores tutores de fomentar el desarrollo integral de sus estudiantes en los ámbitos educativo, personal y profesional. En teoría los profesores pueden y en algunos casos deben ser tutores académicos, ya que se encuentran preparados para orientar a los estudiantes teniendo la disposición de motivarlos a interesarse por las materias de la licenciatura en administración, sin embargo existe un desinterés por parte de los estudiantes de asistir a las tutorías que en la mayoría desconocen la funcionalidad de ésta área. Como profesores de tiempo completo los profesores tiene que atender cuatro áreas básicas que son la docencia mediante la impartición de clase frente a grupo, investigación desarrollando proyectos apegados a su formación profesional, tutorías apoyando a los alumnos en su desarrollo académico y gestión realizando tareas que vinculen a la universidad con la sociedad.

METODOLOGÍA

Esta investigación es de tipo exploratoria cualitativa; el sujeto de estudio es la microempresa rural artesanal Mezcaleros del Camino Real Mixteco S. P. R. de R. I. de la comunidad de San José Rio Minas en la región de la mixteca alta del estado de Oaxaca, México; y su objetivo es comprobar cómo el acompañamiento académico integral logra con éxito los objetivos de la tutoría en estudiantes de la licenciatura en administración originarios de comunidades marginadas del estado de Oaxaca, México.

Por lo tanto se realizaron estudios de gabinete y de campo en el contexto teórico, se consultaron las fuentes primarias de información en los libros y revistas de mercadotecnia así como en la información proporcionada por dependencias oficiales de gobierno publicadas en los portales electrónicos de las

mismas; además se hizo necesario conocer de manera personal las sugerencias e inquietudes de los integrantes de la empresa. Considerando de gran importancia generar la creación, registro y desarrollo de una marca comercial con elementos académicos y regulatorios oficiales, que permita posicionar la misma en un mercado competitivo en el ámbito local del producto; así como generar movimiento a la economía vía empleo y autoempleo, promoviendo un desarrollo social a los habitantes de la comunidad, mejorando su bienestar y calidad de vida, mismo que estará íntimamente ligado al desarrollo de la comunidad.

RESULTADOS

El presente trabajo de investigación cualitativa, se basa en el estudio de casos y presenta la forma en que se escucharon las necesidades del tutorado, lo que permitió desarrollar sus capacidades y competencias profesionales logrando extender el beneficio a la familia y localidad alejada. El procedimiento seguido en el caso dio inicio con la tarea por parte del tutor para aprender a escuchar al tutorado de tal forma que estuviera en condiciones de entender y comprender sus necesidades, algunas de las cuales eran académicas, otras emocionales (que en muchas de las ocasiones ameritan su envío al área psicológica), otras personales y algunas familiares. La experiencia del caso, se desarrolla con un tutorado que cursa octavo semestre de la licenciatura en administración, carrera que se encuentra integrada por materias que deben ser cursadas de manera normal en nueve semestres, aunque cursando materias de avance tanto en los veranos como agregando materias adicionales a las seis establecidas como básicas por el reglamento, dicha carrera puede cursarse en un mínimo de siete semestres.

El estudiante o tutorado es originario de la Mixteca Alta una región apartada del Estado de Oaxaca, donde la economía se basa en el sector primario; hijo mayor de una familia de escasos recursos económicos dedicada a la producción artesanal del mezcal (bebida extraída del maguey) producto de consumo local cuando carece de elementos suficientes para posicionarse en el mercado comercial que cada vez es más exigente. En la sesión desarrollada de tutoría se trata de generar la confianza del tutorado que goza del beneficio económico de la beca de PRONABES, para lograr descubrir una de las preocupaciones del estudiante, mismo que plantea una necesidad en la economía familiar y que se verá reflejada en su estancia universitaria al ser escuchado por el tutor deciden de manera conjunta aplicar los conocimientos teóricos de la licenciatura poniéndolos al servicio de la sociedad, ya que dentro del currículo formativo de la licenciatura se incluyen contenidos temáticos respecto a la marca de productos, conocimientos que el tutorado domina en teoría pero que no se han desarrollado en la práctica. Lo primero que se hizo fue darle la figura jurídica a la actividad que desarrolla la familia constituyéndola como una microempresa rural, entendiendo a éstas como lo plantea Cruz, (2012): entidades económicas que involucren actividades manufactureras de producción y de transformación, o actividades de servicios realizadas en forma individual, familiar o asociativa, en las cuales sea prevaleciente la utilización de la mano de obra respecto a los otros factores de la producción, llevadas a cabo en poblaciones rurales.

CONCLUSIONES

A través del proceso de tutoría se fomenta la formación profesional competente y los alumnos aprenden a identificar retos en el campo profesional; localizar el conocimiento disponible; recuperar información relevante; desarrollar modelos conceptuales para visualizar posibles abordajes a los problemas; buscar conexiones con otros campos disciplinarios y tener un enfoque interdisciplinario; verificar con una metodología sistemática los resultados de las intervenciones profesionales; reflexionar en y sobre la acción. Asimismo, construyen y reconstruyen el conocimiento cada vez que se confrontan con la frontera de la complejidad. La tutoría cumple con su función de abatir la deserción escolar mediante el entendimiento y solución de la problemática de los alumnos, infundiendo motivación para un mejor desempeño escolar hasta la conclusión de su carrera incluida la obtención del título profesional a través del trabajo de tesis. Mediante el trabajo de creación, diseño y registro de la marca de mezcal que se realizó en la comunidad de San José Rio Minas se verán beneficiados primeramente las familias de los socios de esta microempresa rural y por

otro lado las personas que se emplean para realizar las diferentes actividades que engloban la producción del mezcal. Al mismo tiempo se ha generado la aplicación de conocimientos aprendidos en el paso por las aulas universitarias mismas que permiten el desarrollo de ideas fundamentales para la vida y el desarrollo profesional del estudiante.

Anteriormente la organización eran mezcaleros independientes, es decir, cada quien fabricaba mezcal por su cuenta en cada uno de sus domicilios como lo hicieron los ancestros. Hace algunos años, la producción del mezcal disminuyó en la zona debido al fenómeno migratorio, hoy día con esta mejora para el producto existe la esperanza de sobresalir a un mercado más abierto. El beneficio se verá reflejado en una evolución y cambio positivo en las relaciones entre los individuos de la comunidad. Con este posicionamiento de marca, la comunidad tendrá una mejor calidad de vida cuando sus habitantes, dentro de un marco de paz, libertad, justicia, democracia, tolerancia, equidad, igualdad y solidaridad, tienen amplias y recurrentes posibilidades de satisfacción de sus necesidades y también de poder desplegar sus potencialidades y saberes ancestrales con vistas a conseguir un mejor futuro en sus vidas, en cuanto a realización personal y a la realización de la sociedad en su conjunto.

El impacto de la intervención de los estudiantes en la solución de problemáticas sociales revisten gran importancia y trascendencia en sus comunidades debido a que el tema del desarrollo social está profundamente ligado al desarrollo local así como al medio natural, los valores, las normas sociales y culturales existentes, convirtiéndose en inseparables de las relaciones de transformación y cambio. Finalmente con los conocimientos y el acompañamiento el resultado obtenido es el diseño de la marca comercial basado en la recuperación de figuras emblemáticas para el producto, de tal manera que sea su identidad a lo largo de la vida comercial; concluyéndose con los beneficios primeramente de las familias de los socios de esta microempresa rural y por otro lado de las personas que se emplean para realizar las diferentes actividades que engloban la producción del mezcal que produce la empresa sujeto de estudio.

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CARACTERÍSTICAS DE LOS GERENTES Y SU INFLUENCIA EN EL PROCESO DE INTERNACIONALIZACIÓN DE LAS PYMES

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RESUMEN

En este artículo se describen las características del gerente en la internacionalización de las pymes de Medellín, Colombia. Con base en la teoría de los altos mandos y la orientación emprendedora, se argumenta el importante rol que juega el gerente en el proceso de internacionalización dadas sus características personales. Aquí se estudian algunos atributos del gerente que tienen efectos positivos en el desempeño de internacionalización. Mediante el desarrollo de encuestas telefónicas a 72 gerentes de pymes donde fue analizada la edad, permanencia, nivel educativo, experiencia internacional, dualidad, propiedad de la empresa y dominio de lenguas extranjeras a través de una relación entre la internacionalización y el desempeño de la empresa. Dentro de los resultados principales, se encontró que las pymes desarrollan actividades de exportación en mercados geográficamente cercanos a Colombia, mientras que la composición organizacional recae principalmente en la figura del gerente.

PALABRAS CLAVES: Gerentes, Capacidades y Habilidades, Internacionalización, Ecuaciones Estructurales, Colombia

MANAGER'S CHARACTERISTICS AND ITS INFLUENCE IN THE INTERNATIONALIZATION PROCESS OF SME'S

ABSTRACT

This paper describes the features of the manager in the internationalization process of SMEs in Medellin, Colombia. Based on upper echelons theory and the entrepreneurial orientation theory, argued the important role of the manager in the internationalization process given their personal characteristics. We study some attributes of the manager which have positive effects on the performance of internationalization. Through the development of telephone surveys 72 managers of SMEs in Medellin was analyzed age, tenure, educational level, international experience, duality, the property of the enterprise and foreign languages proficiency through a relationship between internationalization and the firm performance. Within the main results, it was found that SMEs develop export activities in markets geographically close to Colombia, while the organizational composition lies primarily in the figure of the manager.

JEL CLASSIFICATION: F23, G30, L22, M10, M16

KEYWORDS: managers, capabilities and skills, internationalization, structural equation modeling, Colombia

INTRODUCCIÓN

Existe una creciente discusión en la literatura de administración y negocios internacionales, sobre el papel del gerente en la organización que desarrolla actividades internacionales (Bromiley & Rau, 2016; Dutta,

Malhotra, & Zhu, 2016). Dado que el gerente se encarga de gestionar las tareas de estrategia y planeación, la internacionalización está sometida a las habilidades y capacidades gerenciales requeridas en el proceso de toma de decisiones. En este aspecto, el desempeño de la empresa está directamente relacionado con el grado de internacionalización que tenga la empresa (Pangarkar, 2008), lo cual se deriva de las decisiones gerenciales. Acorde con la literatura desarrollada en las áreas de administración y negocios internacionales, el papel del gerente en la organización juega un rol fundamental en el desenlace de las metas a corto y largo plazo en los procesos de internacionalización de las empresas. Sin embargo, las metas de la empresa se ven viciadas por el enfoque gerencial en la construcción de la gestión de la organización. Esto, en la mayoría de los casos, va ligado a las características del líder del equipo de internacionalización el cual coincide con el rol gerencial. Así, "el gerente es el agente en instancia, responsable de la acción y de la reacción en el cambio estratégico de una organización" (Jaw & Lin, 2009, pág. 222).

De acuerdo con Hambrick y Mason (1984) y sus adelantos desarrollados en la Teoría de los Altos Mandos, la estructura y las características de una organización pueden influenciar el desempeño de la estrategia corporativa. De igual manera Hambrick (2007) evidencia que las características del gerente, es decir, su personalidad y valores influencian las estrategias desarrolladas por la organización. En este aspecto el gerente y su equipo de trabajo cumplen un rol protagónico, ya que su manera de comprender e interpretar la realidad, es la que determina los lineamientos de la empresa. Así, con el propósito de complementar los estudios de negocios internacionales que estudian el rol del gerente en los procesos de internacionalización, este artículo tiene como propósito investigar la composición gerencial y organizacional de las pymes de Medellín que desarrollan procesos de internacionalización. Para el desarrollo de este estudio se desarrolló una metodología de estadística descriptiva, a partir de los resultados obtenidos tras la aplicación de encuestas telefónicas a pymes de Medellín pertenecientes al Macrosector Manufacturas de Clase Mundial. En línea con lo anterior, el objetivo central del este artículo es describir la relación entre las características del gerente y su repercusión en el proceso de internacionalización de una empresa. Se exploraron gerentes de pequeñas y medianas empresas (Pymes) en Medellín, Colombia. Para la selección de la muestra, se tomó en cuenta el Programa de Transformación Productiva emitido por el Ministerio de Comercio, Industria y Turismo de Colombia, plasmado en el Plan de Desarrollo 2010-2014 del Gobierno Nacional de Colombia, donde se analizan los sectores de clase mundial con alto potencial de exportación, del cual se tomó el Macrosector Manufacturas.

Estado del Arte

La internacionalización de las empresas, ha sido uno de los principales temas de investigación en los negocios internacionales. Este concepto, lo define Galván (2003) como el "conjunto de operaciones que facilitan el establecimiento de vínculos más o menos estables entre la empresa y los mercados internacionales, a lo largo de un proceso de creciente implicación y proyección internacional". En general, se puede esperar que la internacionalización esté asociada y dependa de la evolución a lo largo de dimensiones como: las operaciones en el extranjero, objeto de venta, mercados, estructura organizacional, personal y finanzas. En el Gráfico 1 se resume el maro de las dimensiones de la internacionalización. Así, durante la internacionalización de las empresas, se presentan diversas perspectivas que logran explicar la forma como las firmas realizan dicho proceso. Esto dependerá del tamaño de la empresa, su experiencia, la perspectiva de sus gerentes, así como los modos de entrada que estas utilizan. Dentro de éstas, se encuentra la internacionalización desde una perspectiva económica (teorías de la organización industrial, la internalización, el paradigma ecléctico de Dunning y el enfoque macroeconómico), la internacionalización desde una perspectiva de procesos (donde se encuentra los modelos de internacionalización Uppsala, el modelo de innovación y el ciclo de vida del producto de Vernon), la teoría de redes y las empresas que se internacionalizan bajo el fenómeno *born global* (Galvan, 2003).

En medio del desempeño cotidiano de las empresas, se encuentra el papel del gerente con relación directa en el cumplimiento de los objetivos corporativos, por ende, en el crecimiento de la organización. En este sentido, "la gerencia es el elemento clave en el desempeño y supervivencia organizacional" (Hernández Ortíz & Gómez Torres, 2010, pág. 628). Si bien en las grandes empresas el rol del gerente es importante, el acompañamiento que este tiene por parte de cada una de las áreas funcionales, personal administrativo, subordinados, recursos financieros y demás recursos con lo que cuenta, hace que su desempeño tenga una mayor probabilidad de éxito. En el caso de las pequeñas y medianas empresas, donde se hace un mayor énfasis en el principio de la escasez, los recursos son más limitados, se busca obtener resultados a corto y mediano plazo, entre otros aspectos característicos de este tipo de empresas, el gerente cumple una función trascendental, pues es que le transmite sus propias redes empresariales, el que direcciona los recursos de la organización hacia el logro de los objetivos con base en su propio criterio desde una formación personal, académica y profesional que influye en la toma de decisiones.

Es por ello que, la gerencia se convierte en un factor de gran importancia en el desempeño de las organizaciones, definiéndose como "el arte y ciencia de trabajar con y a través de un equipo de personas hacia el logro de los objetivos de una organización" (Hernández Ortíz & Gómez Torres, 2010, pág. 628), dejando claro que la gerencia está inmersa en una sola persona pero debe ser transmitida y legitimada por su equipo de trabajo en sus diferentes niveles de mando. Esto implica construir un cuerpo de conocimiento sobre dicha actividad, y que la actividad del gerente involucre relación con otras personas para lograr los objetivos de la organización (Hernández Ortíz & Gómez Torres, 2010, pág. 628).

El gerente debe hacer un uso correcto de los recursos, llevar a cabo el proceso administrativo donde se desarrollen estrategias adecuadas en la planeación, organización, dirección y control para cumplir los objetivos trazados en un período determinado; como también aprovechar oportunidades identificadas en el entorno, crear necesidades en los mercados a través de procesos de innovación, promover el crecimiento de la organización, entre muchas otras funciones a cargo del gerente, por lo que en muchas ocasiones la persona bajo este cargo no identifica con claridad cuál es su rol, en qué se debe enfocar y cuál es la manera más adecuada de hacerlo, "porque no todos cumplen con las características para poder ejercer la gerencia y si no se llegase a usar de manera adecuada, lo que puede suceder es que la institución llegue a la quiebra por un mal uso de sus recursos" (Hernández Ortíz & Gómez Torres, 2010, pág. 628). Estas circunstancias varían de acuerdo con las características propias de cada gerente a nivel personal, académico y profesional, que hacen que cada gerente actúe en cada organización de manera particular, por ello, "debe comprender como primera medida el campo de juego donde se está desarrollando como protagonista. Para esto es importante analizar y conocer de dónde venimos como gerentes y hacia dónde vamos, en el futuro, con las características del entorno moderno" (Crissien Castillo, 2005, pág. 61).

MATERIALES Y MÉTODOS

La información fue obtenida a través de un cuestionario dirigido a 280 Pymes pertenecientes al Macrosector de manufacturas de la ciudad de Medellín, Colombia; mientras que la versión final fue contestada directamente por 72 gerentes de pymes pertenecientes a la muestra. El proceso de encuestaje fue desarrollado por el Centro de Opinión Pública OPC de la Universidad de Medellín entre el mes de agosto y septiembre del 2015. El Macrosector seleccionado, según el Programa de Transformación Productiva del Gobierno Nacional, se compone de los siguientes sectores: Cosméticos y Artículos de Aseo, Editorial e Industria de la Comunicación Gráfica, Industria de Autopartes y Vehículos, Metalmecánico, Siderúrgico y Astillero y Sistema Moda. A través de este cuestionario se recolectó información de la variable dependiente (internacionalización de la pymes) y las variables independientes (características del gerente), la cual fue complementada con fuentes secundarias de información como bases de datos proporcionadas por entidades públicas con el fin de obtener información consistente relacionada con la internacionalización de la pymes. El cuestionario fue estructurado en dos secciones. La primera sección contiene preguntas relacionadas con las características del gerente, mientras que en la segunda se indaga por las actividades y el nivel de

internacionalización de las pymes. La información obtenida en estas secciones permite realizar un contraste entre cada una de las características del gerente y el nivel de internacionalización de las pymes, para así identificar aquellas que más influyen en la inserción en los mercados internacionales por parte de este tipo de empresas. Se realizó una descripción de estadística descriptiva donde se detallan las características que refleja la composición gerencial de las pymes en Medellín.

ANÁLISIS DE RESULTADOS

Características de las Empresas

La Tabla 1 muestra las principales características de la muestra de empresas estudiadas de acuerdo a su antigüedad, tamaño, el peso de las exportaciones en los ingresos totales y actividad económica; los datos están expresados en porcentajes de participación. Se observa que la mayoría de las pymes estudiadas tiene menos de 15 años de creada, predominantemente de tamaño mediano, pertenecientes principalmente a los subsistemas moda, y metalmecánico, siderúrgico y astillero, y principalmente con rangos inferiores al 30% de la participación de las exportaciones en las ventas totales.

Tabla 1: Características Generales de las Pymes Estudiadas

Principales características	**(%) (n = 72)**
Antigüedad	
Entre 0 y 5 años	29,2
Entre 6 y 15 años	36,1
Entre 16 y 25 años	15,3
Mayor a 26 años	19,4
Tamaño	
Pequeña	38,9
Mediana	61,1
Actividad económica	
Sistema moda	45,8
Metalmecánico, siderúrgico y astillero	37,5
Cosméticos y artículos de Aseo	9,7
Editorial e industria de la comunicación gráfica	6,9
Participación de las exportaciones en las ventas	
Entre 0 y 10%	50,0
Entre 11% y 30%	20,8
Entre 31% y 50%	12,5
Entre 51% y 80%	9,7
Entre 81% y 100%	6,9

Fuente: elaboración propia con base en resultados de la encuesta.

Características Personales del Gerente

La Tabla 2 reporta las estadísticas descriptivas generales de la muestra estudiada. Dentro de los resultados que corresponden a las características personales del gerente, se encontró que el 62.5% de los encuestados son propietarios de la empresa en la que trabajan. La edad donde se concentra el porcentaje más alto de gerentes encuestados es en más de 50 años, con el 37.5% de la población gerencial. Por otra parte, el 27.8% de los gerentes se encuentran en un rango entre 41-50 años, el 26.4% están en el rango de 31-40 años y un 8.3% tienen entre 20-30 años. En cuanto a la distribución de género de las Pymes de Medellín del Sector Estratégico Manufacturas, se evidencia que el 77.8% de los encuestados pertenecen al género masculino, mientras que un 16.7% pertenecen al género femenino. Con respecto a los resultados que caracterizan la formación académica de los gerentes de las Pymes de Medellín, encontramos que el 45.8% de los

encuestados cuenta con formación en pregrado universitario, el 40.3% de los gerentes cuenta con posgrado, 9.7% estudiaron una tecnología y 2.8% son bachilleres.

Tabla 2: Características Generales de los Respondientes

Variables	(%) (n =72)
Rangos de edad	
20-30 años	8,3
31-40 años	26,4
41-50 años	27,8
> 50 años	37,5
Género	
Masculino	77,8
Femenino	16,7
No responde	5,6
Gerentes propietarios de la empresa	
Si	62,5
No	37,5
Nivel educativo	
Bachiller	2,8
Tecnólogo	9,7
Profesional	45,8
Posgrado	40,3
No responde	1,4
Permanencia en el cargo de gerente	
Menos de un año	9,8%
1 a 5 años	25,4%
6 a 10 años	18,3%
11 a 20 años	28,2%
21 a 30 años	11,3%
31 a 50 años	7,4%

Fuente: elaboración propia con base en resultados de la encuesta.

Así mismo, se indagó sobre la permanencia de los gerentes en la empresa en que laboran, y se encontró que el 27.29% de los encuestados llevan entre 11 y 20 años trabajando en ese lugar. El 18.2% de los encuestados se encuentran en el rango de 1 a 5 años, al igual que el rango de 21 a 30 años; mientras que el 15.4% se ubica en el rango de 6 a 10 años. En rangos menores se encuentran gerentes cuya permanencia en la empresa en que laboral se ubica entre los 31 a 50 años con el 9.8% de los encuestados, mientras que sólo un 2.8% llevan menos de un año. Ahora bien, en cuanto a la permanencia de los encuestados en el cargo de Gerente o denominaciones similares, se encontró que el 28.2% de los gerentes se han desempeñado en dicho cargo en un periodo de 11 a 20 años, seguido de un porcentaje del 25.35% de los gerentes que han desarrollado su cargo en un rango de 1 a 5 años. El 18.3% de los encuestados ha permanecido en su cargo como gerente en un periodo entre 6 y 10 años, mientras que el 11.3% de los gerentes ha permanecido entre 21 y 30 años. En rangos menores, se encontró que el 9.8% de los encuestados lleva menos de un año laborando allí, y sólo el 7.4% de los gerentes han permanecido dicho cargo entre 31 y 50 años.

En línea con los porcentajes anteriores, se indagó sobre los años de experiencia que han tenido los gerentes de las Pymes de Medellín en el Sector Estratégico Manufacturas, de lo cual se encontró que el 30.5% de los encuestados se encuentra entre 21 a 30 años de experiencia. El 29.16% de los gerentes ha trabajado en este sector entre 11 y 20 años, mientras que el 12.5% de los encuestados lo ha hecho entre rangos de 6 a 10 años y 30 a 40 años. El 11.11% de las respuestas evidencian que los gerentes han tenido experiencia en el sector entre 1 y 5 años, mientras que un 2.7% posee experiencia en periodos superiores a 41 años. Dentro de esta composición académica, se encontró que la carrera profesional a la que pertenece una mayor cantidad de gerentes, es Administración de Empresas con un porcentaje del 15.3% del total de los encuestados. En segundo lugar, se encuentra Ingeniería Industrial e Ingeniería Mecánica con el 4.2% de los gerentes, mientras que en un tercer lugar se encuentra Ingeniería Administrativa con el 2.8%. Otras de las

carreras encontradas fueron Administración de Negocios, Aviación, Ciencias Administrativas, Comunicación Social, Contaduría Pública, Diseño, Economía y Gerencia Internacional.

Dentro de la distribución porcentual de los posgrados más cursados por los gerentes de Medellín, se encontró que la Maestría en Administración de Empresas es el posgrado que más se interesan en cursar los gerentes de Medellín con el 10% de los encuestados, seguido de la Maestría en Mercadeo y la Especialización en Alta Gerencia, cada uno con un porcentaje del 2.8%. Otros estudios con porcentajes del 1.4% son la Especialización en Gerencia de Proyectos, Especialización en Gestión Energética Eficiente, Especialización en Gerencia Integral, Especialización en Gerencia de Pymes, Especialización en Evaluación de Proyectos y Especialización en Mercadeo, entre otras. Respecto a la formación internacional, el 40.3% de los gerentes encuestados expresó haber realizado estudios en el extranjero, porcentaje dentro del cual, el 16.7% de estos estudió idiomas, 8.3% de los gerentes cursó un posgrado, 6.9% estudió un pregrado, 4.2% estudió un curso relacionado con su área de estudio, y el 2.8% restante lo relacionó con el estudio de posgrados. Con el fin de verificar el nivel de inglés que presentan los gerentes de las Pymes de Medellín que desarrollan procesos de internacionalización, se indagó sobre la tenencia de certificaciones que corroboraran dicha competencia. En esta categoría se encontró que el 29.2% de los gerentes encuestados expresó tener certificación en una lengua extranjera, resultado dentro del cual, el 8,4% de los gerentes respondió haber desarrollado el examen TOEFL. Por su parte, 4,2% de los encuestados cuenta con el respaldo del examen MELICET, una cantidad mínima de gerentes (el 1.4%) realizó el examen Cambridge, mientras que el porcentaje restante no tiene conocimiento.

De otro lado, el 23.6% de los gerentes de las Pymes de Medellín han manifestado poseer experiencia laboral internacional contando con cargos en empresas multinacionales dentro del país. De este porcentaje de encuestados que cuentan, el 5.6% indicaron tener de 1 a 3 años de experiencia, este mismo porcentaje manifestó tener de 3 a 5 años y el 12.5% cuenta con más de 5 años de experiencia. En línea con este resultado, se encontró que dentro de este 23.6%, el 9.7% de los gerentes ha desempeñado a nivel internacional un cargo directivo en los últimos 5 años; el 2.8% ha ocupado cargos administrativos, el 1.4% ha realizado ambos cargos: directivos y administrativos, mientras el 9.7% no dio respuesta a este ítem. Para el 12.5% del 23.6% de gerentes que cuentan con experiencia laboral internacional, dicha experiencia si está relacionada con el cargo que hoy ejerce, mientras que el 11.1% restante considera que no tienen relación. Estos resultados se sintetizan en el Gráfico 10 y 11 que se muestran a continuación. Cambiando el orden temático presentado en el apartado anterior, se indagó sobre el concepto de dualidad gerencial y directiva del gerente; es decir, se investigó si los gerentes de las Pymes presidían la Junta Directiva de la empresa al mismo tiempo que desempeñaban su función como gerentes. Con relación a ello, se encontró que el 34.7% de los gerentes desempeña ambas funciones, mientras que el 58.3% no desempeña la función de presidente y el 6.9% de los encuestados manifestó que su empresa no posee Junta Directiva.

REFLEXIÓN GENERAL

La caracterización del capital humano que con que cuenta una firma permite crear estrategias de intervención para el mejoramiento de los procesos de internacionalización de las pequeñas y medianas empresas. La descripción presentada y futuros análisis confirmatorios con los datos recogidos abre la posibilidad de crear una línea de discusión en los estudios latinoamericanos donde se identifique el papel del gerente en los procesos de internacionalización. De igual manera, se crea la oportunidad para contribuir a la frontera de investigación en negocios internacionales, y generar discusiones internacionales en entornos locales. Para estudios futuros se recomienda la caracterización de las pymes en otras ciudades de Colombia y en otros macrosectores de crucial participación en los procesos de internacionalización del país. Lo anterior con el objetivo de conocer mejor la composición empresarial en Colombia y sus características con el fin de desarrollar mejores propuestas de políticas públicas.

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EVALUACIÓN MULTICRITERIO E INVENTARIO DE ATRACTIVOS TURÍSTICOS: ESTUDIO DE CASO

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RESUMEN

La gestión turística, en cuanto a la valoración de atractivos turísticos y su aplicabilidad en el diseño de rutas para capturar turistas potenciales, comprende múltiples dimensiones. En este trabajo partiendo de un estudio de caso se realiza el levantamiento del inventario de atractivos turísticos del municipio de Itagüí (Antioquia, Colombia) para la elaboración de rutas que promuevan la oferta turística local. Para ello, se usa la guía del Ministerio de Comercio Industria y Turismo de Colombia para la elaboración del inventario turístico y se utiliza la metodología multicriterio de Proceso de Análisis Jerárquico para la valoración de los atractivos y propuestas de rutas. Con la realización del inventario turístico en este municipio se clasificaron 27 sitios turísticos en 5 categorías y se plantearon 2 diseños de rutas turísticas.

PALABRAS CLAVES: Proceso de Análisis Jerárquico, Gestión Turística, Inventario de Atractivos Turísticos, Estudio de Caso, Colombia

MULTICRITERIA EVALUATION AND INVENTORY OF TOURIST ATTRACTIONS: CASE STUDY

ABSTRACT

Tourism management, in terms of the valuation of tourist attractions and their applicability in the design of routes to capture potential tourists, involves multiple dimensions. A case study is performed to the inventory of tourist attractions of the municipality of Itagui (Antioquia, Colombia) for the development of routes that promote the local tourist supply. To do this, we use the guidance of the Ministry of Trade, Industry and Tourism of Colombia for the tourist development of the inventory and we propose the analytic hierarchy process tool for the valuation of the attractions and proposals of tourist routes. With the completion of the inventory of tourism in this municipality were classified twenty-seven tourist sites in five categories and two were raised designs of tourist routes.

JEL CLASSIFICATION: C44, D81, L83, M31, R1, Z3

KEYWORDS: Analytic Hierarchy Process, Tourism Management, Inventory of Tourist Attractions, Case Study, Colombia

INTRODUCCIÓN

El concepto de turismo definido por la OMT (1999) se entiende como las actividades que realizan las personas durante sus viajes y estancias en lugares distintos al de su entorno habitual, por un período de tiempo consecutivo inferior a un año con fines de ocio, por negocios y otros motivos. La organización Mundial del Turismo (OMT) registra un crecimiento aproximadamente desde los 25 millones en 1950 a los 1087 millones de turistas internacionales en el 2013, el cual ha experimentado una continua expansión y diversificación, convirtiéndose en uno de los sectores económicos de mayor envergadura y crecimiento del

mundo. En Colombia se registró para el año 2014 un promedio de 2.879.543 llegadas de viajeros no residentes, 11,0% más que en el mismo período de 2013 (2.594.697), según el informe turístico Diciembre 2014 presentado por Mincomercio Industria y Turismo. En la última versión de la MMH publicada por el DANE, para el año 2014, los principales motivos de viaje para los viajeros residentes en Colombia alojados en hoteles fueron: Ocio con una participación de 46,6%, negocios con el 42,3% y convenciones 7,7%, otros motivos participa marginalmente con 3,5%.

El departamento de Antioquia contiene importantes atractivos turísticos, en donde dándole un adecuado orden y uso, podrían ser foco de atracción para grupos de turistas regionales, nacionales e internacionales. Ahora bien, este desarrollo aún es incipiente según la Gobernación de Antioquia (Gobernación de Antioquia, s.f). Los organismos públicos y privados han tenido bajos resultados en productividad y competitividad. Lo anterior se refleja en débiles estructuras municipales, baja planeación turística y desactualizados inventario turísticos, la insuficiente inversión en infraestructura, la falta de gestión empresarial, el bajo conocimiento de la información que alimenta el sector, la inadecuada educación turística, etc. Por lo tanto el desarrollo de programas y proyectos adecuados permitirán consolidar al departamento como destino turístico competitivo.

Aprovechando que el Valle de Aburrá es una de las subregiones con más alto desarrollo turístico, se ha querido investigar e identificar las riquezas turísticas del municipio de Itagüí, ubicada a 9,6 km aproximadamente de la ciudad capital del departamento, con base al interés propuesto en el "Plan de Desarrollo Itagüí 2012-1015" en donde se quiere promover el municipio como una marca de ciudad, creando con esta una imagen favorable en el ámbito local, regional, nacional e internacional. Itagüí se está enfocando en la promoción y en el reconocimiento por su comercio e industria, a través del turismo comercial/ compras, pero además cuenta con su parte cultural y natural. Para ello es necesario transformar los recursos en productos turísticos y desarrollar el conjunto de atractivos del territorio (su patrimonio natural y cultural), sus infraestructuras y servicios públicos relacionados con el uso y disfrute de los mismos. Todo esto nos lleva a empezar con un insumo importante para la planeación turística local como lo es el inventario de atractivos turísticos, para pasar posteriormente a diseñar una ruta turística enfocada en los lugares más significativos de la zona donde se pueda mostrar la cultura, el desarrollo que ha tenido Itagüí en los últimos años y sus lugares más representativos; identificando, categorizando y jerarquizando los atractivos turísticos del municipio de Itagüí para la elaboración de la Ruta turística con los atractivos turísticos inventariados.

REVISIÓN LITERARIA

Esta sección contiene la revisión de estudios que han abordado temáticas similares para la realización de este trabajo. En primer lugar, resalta el estudio exploratorio para la implementación de un proyecto ecoturístico en Monagrillo (Panamá) con el objetivo de generar resultados para el reconocimiento de la viabilidad o no de la actividad turística en la modalidad de ecoturismo y turismo de playa basado en los recursos turísticos y atractivos de la región. La metodología utilizada fue cualitativa y cuantitativa. En la cualitativa utilizaron las herramientas como grupos focales, talleres, encuestas, entrevistas y el levantamiento de inventario de recursos turísticos. En la cuantitativa se realizó la jerarquización de atractivos turísticos y la disponibilidad a pagar por análisis discriminante. Las conclusiones a las que llegaron que identificaron los principales recursos turísticos de Monagrillo y la identificación de posibles inversiones (Delgado, 2012). En la misma línea, otro de los estudios revisados tiene como objetivo de realizar el levantamiento del inventario de atractivos turísticos del Cantón Saquisilí (Ecuador), para promoverlos mediante la creación de un catálogo turístico. La metodología utilizada fue cualitativa, cuantitativa e investigación de campo. La cualitativa utilizó encuestas y el levantamiento de inventario de recursos turísticos. La cuantitativa utilizó evaluación y jerarquización de los atractivos turísticos. Investigación de campo en la cual se realizó en el lugar recopilando información.

Las conclusiones derivadas de este estudio fueron las siguientes: se logró conseguir y sustentar la información necesaria para el desarrollo del presente proyecto turístico, todo con referencias y citas bibliográficas ligadas al tema, que demuestran el desarrollo de la investigación conceptual y teórica (Toapanta, 2014). Otro de los trabajos explora el inventario de atractivos turísticos y elaboración de una ruta turística temática interpretativa del Cantón Bolívar (Ecuador), para promover la oferta turística local la cual tiene como objetivo iniciar con el inventario de los atractivos turísticos naturales y culturales del cantón para establecer si es factible la realización de una ruta y finalizar con el diseño. Las metodologías utilizadas fueron investigación documental, investigación de campo, investigación cualitativa y la investigación descriptiva. Las conclusiones fueron que el inventario turístico en el Cantón Bolívar permitió la identificación de 61 recursos turísticos, de los cuales se determinó 50 sitios culturales, 11 sitios naturales. La falta de capacitación, señalización e información en el área turística, han sido factores determinantes que han mantenido ignorados la mayoría de los atractivos turísticos a lo largo de la ruta turística "Tras las huellas del Mastodonte (Gordón & Goyes, 2013).

Herrera, Crespo, Zambrano & Cadena (2014), desarrollan una propuesta metodológica para la valoración y sistematización de atractivos turísticos en el cantón Rumiñahui (Ecuador). La metodología utilizada fue de Análisis Jerárquico Multicriterio. Las conclusiones a las que arribaron fueron que de los cinco atractivos más relevantes, dos de éstos son parte del patrimonio cultural intangible, uno parte del patrimonio cultural tangible y uno parte de su patrimonio natural, las actividades de gestión turística del cantón deben orientarse a fortalecer y promoverlos, los tres segmentos de mercado definidos en el presente estudio. Los sistemas de valor en torno a la actividad turística orientan la oferta hacia la creación de experiencias únicas que responden a necesidades concretas de la demanda, para el estudio empírico de esta investigación se concentran en el turismo cultu-ral y de naturaleza.

Por su parte, Morales (2013) tiene como objetivo realizar el inventario turístico municipal Querétaro (México), el cual es la realización de la recolección de información turística con la cual cuenta este municipio para constituir un área turística, pero carece de un centro turístico en el interior del territorio delegacional. La metodología utiliza en este estudio fue la Jerarquización de sus atractivos y estadísticas. Las conclusiones fueron que tres atractivos del lugar pueden ser integrados al producto de turismo cultural mediante un discurso histórico, económico y arquitectónico. Las fachadas de las casas y comercios deben ser restauradas y conservadas mediante un programa de mejoramiento de la imagen urbana que respete las técnicas constructivas del lugar. El centro histórico de Querétaro sirva para visitantes que deseen hacer recorridos alternativos. En otro trabajo se analizan las causas que explican el aumento de las rutas turísticas e itinerarios culturales como un fenómeno global y las consecuencias que pueden tener en los territorios donde se implantan en los Andes Septentrionales de Perú. Las conclusiones son que las rutas turísticas son un fenómeno global que se materializa localmente en el marco de estrategias territoriales de dinamización económica y de posicionamiento en el mercado turístico internacional.

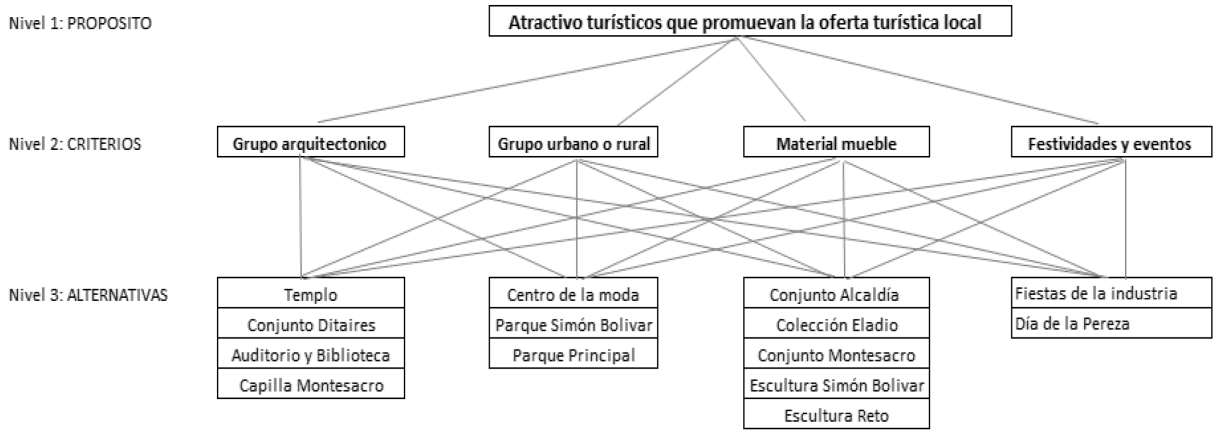
Las cuatro rutas analizadas en esta locación concuerdan con un modelo de desarrollo turístico diseñado exteriormente con un apoyo de administraciones públicas, organizaciones no gubernamentales y consultoras las cuales desean realizar nominar e inscribir itinerarios culturales en la lista de patrimonio mundial. Las rutas turísticas se acomoden a la organización comunitaria, aportando a la vertebración territorial, evitando desequilibrios económicos socioterritoriales y promoviendo una visión holística o integral del patrimonio cultural basada en los usos y valores simbólicos autóctonos (Hernández, 2011) Blanco López et al. (2014), abordan el análisis del potencial turístico como condición para la planificación turística, en el cual se explica el turismo como factor de desarrollo y a la planificación como instrumento de su gestión en los municipios con mayor potencial turístico en la Zona Altiplano de San Luis Potosí (México). Las metodologías utilizadas fueron los resultados del inventario realizado sobre el patrimonio turístico natural y cultural, a partir de una investigación documental complementada con trabajo de campo y una metodología con una clasificación por jerarquías. Las conclusiones fueron que la integración

articulada aunque no integral en recorridos y circuitos de municipios y localidades que se consideraban con mínimo o nulo valor turístico, es evidente que no hay estrategias encaminadas a resaltar su atractivo turístico individual; por ejemplo, no existe una estrategia diseñada y estructurada de producción y comercialización de productos gastronómicos y artesanales. En síntesis, la revisión de estudios muestra distintas investigaciones realizadas en varios lugares del mundo. Con enfoques en proyectos ecoturísticos y la viabilidad de la actividad turística, levantamiento del inventario de atractivos turísticos, elaboración rutas turísticas, valoración y sistematización de atractivos turísticos, causas del aumento de rutas turísticas e itinerarios culturales y análisis del potencial turístico, en la cuales se utilizaron metodología como jerarquización de los distintos lugares, recolección de datos por medio de encuestas o entrevistas y trabajo de campo. Todos estos estudios tienen relación con el nuestro y los cuales utilizamos para basarnos y guiarnos.

APROXIMACIÓN METODOLÓGICA

Este trabajo abordó dos tipos de metodologías. Por un lado, la de inventarios planteada por el Ministerio de Industria y Comercio de Colombia (2010), y por otra lado, el método de proceso de análisis jerárquico planteado por Saaty (1990) como el análisis multicriterio en la toma de decisiones. Así, en un primer momento la realización del inventario conllevó al método de decisiones al proveer los insumos obtenidos y finalmente permitir mediante sus resultados diseñar la propuesta para una ruta de promoción turística para el municipio de Itagüí. Este trabajo se enfoque en el método de toma de decisiones una vez llevado a cabo el inventario turístico. Las complementariedades metodológicas abordadas en este trabajo permiten una descomposición de estructuras complejas en sus componentes, el cual da una valoración de atributos de destinos turísticos tanto cualitativos como cuantitativos; estos son ordenándolos de manera jerárquica y establecen procesos lógicos para la toma de decisiones. La metodología de evaluación bajo múltiples criterios es una herramienta que aporta a tomar de decisiones en el ámbito turístico basadas en la gestión y promoción del territorio, estableciendo para ello prioridades para el desarrollo de programas y proyectos los cuales mejore la calidad de los atractivos turísticos, así como su promoción en los segmentos de mercado identificados. Esta metodología la cual plantea la organización del territorio para la actividad turística a través de la contextualización de los distintos grupos de criterios identificados, que permiten valorar las variables complejas del fenómeno turístico. Las etapas en las que se dividió la aplicación del método AHP se exponen a continuación: Se definen los objetivos que se quieren alcanzar, luego vienen los criterios con lo que evaluamos el objetivo y por último encontramos alternativas.

Ilustración 1: Diagrama de Jerarquías



Se desarrolla la matriz de comparación por pares (MCP) de alternativas con cada uno de los criterios. Para ello se usa la escala fundamental de Saaty (1990):

1= igualmente preferida; 3= moderadamente preferida; 5= fuertemente preferida;
7= muy fuertemente preferida; 9= extremadamente preferida;
2, 4, 6, 8= importancia intermedia entre las dos jerarquías adyacentes

Para las comparaciones pareadas de criterios con respecto al objetivo se confeccionan matrices que incluyen todos los criterios y las comparaciones respecto al objetivo. Fue necesario resolver seis sistemas de ecuaciones por el método de valores propios para arribar a la solución que maximiza el sistema. Los pasos son los mismos, únicamente varía el orden de las matrices. A continuación se ilustra el proceso seguido con el nivel 2 de criterios generales:

Tabla 1: Matriz de Preferencias Sobre los Criterios

Resultado Global	Grupo arquitectónico	Grupo urbano o rural	Material mueble	Festividades y eventos
Grupo arquitectónico	1,00	2,00	2,65	0,22
Grupo urbano o rural	0,50	1,00	2,65	2,00
Material mueble	0,38	0,38	1,00	0,50
Festividades y eventos	4,58	0,50	2,00	1,00

Se desarrolla la matriz normalizada dividiendo cada número de una columna de la matriz de comparación por pares por la suma total de la columna.

Tabla 2: Matriz Normalizada

Resultado Global	Grupo arquitectónico	Grupo urbano o rural	Material mueble	Festividades y eventos				
Grupo arquitectónico	1,00	2,00	2,65	0,22	0,1548	0,5157	0,3191	0,0587
Grupo urbano o rural	0,50	1,00	2,65	2,00	0,0774	0,2579	0,3191	0,5379
Material mueble	0,38	0,38	1,00	0,50	0,0585	0,0975	0,1206	0,1345
Festividades y eventos	4,58	0,50	2,00	1,00	0,7093	0,1289	0,2412	0,2689

Se encuentra el vector de prioridades para el criterio en el que se saca el promedio de cada una de las filas de la matriz normalizada.

Tabla 3:Vector de Prioridades

Resultado Global	Grupo arquitectónico	Grupo urbano o rural	Material mueble	Festividades y eventos					Weights
Grupo arquitectónico	1,00	2,00	2,65	0,22	0,1548	0,5157	0,3191	0,0587	0,2621
Grupo urbano o rural	0,50	1,00	2,65	2,00	0,0774	0,2579	0,3191	0,5379	0,2981
Material mueble	0,38	0,38	1,00	0,50	0,0585	0,0975	0,1206	0,1345	0,1028
Festividades y eventos	4,58	0,50	2,00	1,00	0,7093	0,1289	0,2412	0,2689	0,3371

Se mide la consistencia de las opiniones utilizada en la matriz de comparaciones por pares puede ser determinada a través del cociente de consistencia (RC) que debe ser menor a 10% para ser aceptable.

Tabla 4: Cociente de Consistencia

Weights	Products	Ratio		
0,2621	1,203641	4,59273		
0,2981	1,375185	4,613768		
0,1028	0,483024	4,700433		
0,3371	1,892636	5,614429		
	CI=	0,293447	CI/RI=	0,33

Cuando todo lo anterior fue realizado en cada uno de los criterios, los resultados obtenidos en el vector de prioridades para criterio son resumidos por la matriz de prioridad, organizando los criterios en columna y las alternativas en fila. La Matriz de comparación de Criterios se realiza por pares como se hizo en los puntos 2, 3 y 4 Se computa el vector de prioridad global multiplicando el vector de prioridad de los criterios por la matriz de prioridades de las alternativas. Al integrar los criterios de los cuatro grupos de factores con sus respectivos pesos ponderados, se obtiene los criterios jerarquizados que servirán para la evaluación de los diferentes atractivos turísticos identificados en el inventario.

RESULTADOS

El proceso evaluativo de los sitios turísticos del municipio mediante el juicio de expertos que dieron su puntuación a cada categoría la cual tomaba un peso de relevancia y así poder llegar a las posiciones locales que permitieran proponer rutas para realizar la promoción turística del municipio de Itagüí. La evaluación de las categorías fue compararlas entre sí para determinar su importancia el uno sobre el otro. En la siguiente tabla se muestra como es de mayor peso la de festividades y eventos y con menos peso la de material mueble.

Tabla 5: Matriz de Prioridades de las Alternativas

Categorías	Peso	Sitios turísticos	Peso local	Peso global	Orden
Grupo arquitectónico	0,2621	Templo de Nuestra Señora del Rosario	0,2426	0,064	6
		Complejo deportivo y recreativo de Ditaires	0,4934	0,129	4
		Auditorio cultural y biblioteca Diego Echavarría Misas	0,1568	0,041	8
		Capilla conjunto escultórico del centro memorial Montesacro	0,1072	0,028	10
Grupo urbano	0,2981	Centro de la moda	0,5712	0,170	2
		Parque Barrio Simón Bolívar	0,1150	0,034	9
		Parque principal Simón Bolívar	0,3138	0,094	5
Material mueble	0,1028	Esculturas y Murales de la Plazoleta del CAMI	0,0920	0,009	13
		Colección Eladio Vélez	0,2186	0,022	11
		Monumentos de Jardines Memorial Montesacro	0,0565	0,006	14
		Escultura Simón Bolívar	0,1571	0,016	12
		Escultura reto	0,4759	0,049	7
Festividades y eventos	0,3371	Fiesta de la industria, el comercio y la cultura municipio de Itagüí	0,6000	0,202	1
		Día mundial de la pereza	0,4000	0,135	3

Con base en estos resultados se realizaron el diseño de dos rutas turísticas. Por motivos de espacio se ejemplifica uno de los casos. Una 'ruta turística' puede ser definida como un itinerario o recorrido temático, propio de una comunidad o área geográfica, que permite el conocimiento de sus valores y atractivos más particulares, capaz de atraer visitantes y motivar su desplazamiento, a lo largo de ella, visitando los atractivos, realizando actividades y utilizando los servicios que han sido habilitados con este objeto (Zurita, 2010, pág. 13). Para la elaboración de las siguientes rutas se tomaron 12 atractivos Culturales, y se nombraron haciendo énfasis en el recorrido del tour.

Ruta 1: Recorrido de la ruta turística "Conociendo la historia y cultura de los itaguiseños"
Lugares a visitar: Esculturas y Murales de la plazoleta del CAMI, Parque Principal Simón Bolívar, Escultura Simón Bolívar, Templo Nuestra Señora del Rosario, Auditorio Cultural y Biblioteca Diego

Echavarría Misas, Capilla conjunto escultórico del centro memorial Montesacro, Monumentos de Jardines Memorial Montesacro, Colección Eladio Vélez, y Complejo deportivo y recreativo de Ditaires

Descripción de las actividades a realizar

El lugar de encuentro se da en la plazoleta del CAMI en donde se cuenta la descripción e historia sobre las esculturas realizadas por Salvador Arango, los murales que se encuentran en la plazoleta del CAMI realizadas por el artista Jorge Rojas en donde se aprecia parte de la historia de Itagüí y su arquitectura en épocas pasadas, además de los murales de fragmentos indígenas que representan las vivencias y creencias de los antepasados de Itagüí. Las personas se desplazan al Parque Principal Simón Bolívar en se le describe la transformación que ha tenido este parque, y se les permite apreciar la Escultura Simón Bolívar y hacer un recorrido por el Templo Nuestra Señora del Rosario. Se dirigen al Auditorio Cultural y Biblioteca Diego Echavarría Misas en donde se da a conocer quién fue este importante personaje para la comunidad. Luego se tiene un tiempo de descanso y refrigerio. Se desplazan luego a la Capilla del centro memorial Montesacro y los monumentos de Jardines Memorial en donde se puede apreciar el arte de este lugar. Se dirigen a la casa museo Ditaires apreciando la colección del pintor Eladio Vélez. Por último, tendrán un tiempo de esparcimiento, descanso en el Complejo deportivo y recreativo de Ditaires. Espacialmente, el siguiente sería el recorrido a seguir

Ilustración 1: Mapa de Ruta 1 en Satélite

Fuente: elaboración propia con base en el método y mapeado en Google Maps.

CONCLUSIONES

Como resultado de la investigación en la realización del inventario turístico fue posible concluir que el Municipio de Itagüí cuenta con los recursos óptimos para su uso turístico identificando 27 atractivos a través de la metodología para la elaboración de inventarios y la metodología multicriterio para la toma de

decisiones, ya que con estos se pudo proponer 2 rutas que promocione el Municipio de Itagüí para potencializar la zona y convertirla en un destino atractivo para turistas. Con la realización del método de Proceso de Análisis Jerárquico empleado esencialmente para el proceso de las encuestas, método que fue de gran ayuda para la toma de decisiones e identificación de los principales atractivos según su nivel de importancia, fueron utilizados para cubrir la necesidad que presenta la actual administración la cual le apunta a promocionar Itagüí como un marca ciudad y como ciudad turística. La metodología para la elaboración del inventario de atractivos turísticos utilizado, permitió obtener información detallada de cada uno de los recursos turísticos encontrados en el municipio de Itagüí. Los resultados arrojados por el estudio de investigación fueron positivos ya que gracias a este, el municipio de Itagüí cuenta con un inventario turístico lo que le permite utilizar estos insumos para la actividad turística y la planeación de estrategias de reconocimiento a nivel turístico.

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FACTORES INFLUYENTES EN LA GENERACIÓN DE PASIVOS INTANGIBLES EN LAS ORGANIZACIONES DEL SECTOR FINANCIERO PANAÑEÑO

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RESUMEN

Este estudio exploratorio analiza el nivel de transparencia en cuanto a informaciones sobre pasivos intangibles por parte de las organizaciones financieras cotizadas en la Bolsa de Valores de Panamá (BVP) y los posibles factores que pudieran influir en la existencia de tales pasivos. Se utilizó un índice con 30 indicadores a fin de medir el nivel de transparencia de informaciones sobre pasivos intangibles por parte de las organizaciones del sector financiero panameño, registradas en el mercado de capitales. Cada indicador representa un pasivo intangible de la organización. Estos indicadores están basados en el Modelo Harvey & Lusch, (1999). Se observó que las empresas cotizadas en el mercado de capitales de Panamá revelan información sobre pasivos intangibles resultantes de la acción humana, particularmente sobre factores externos relativos a la mala comunicación con los clientes. Se concluye que entre más limitada se encuentre la estructura del capital de la empresa, menor será la revelación de informaciones sobre sus pasivos intangibles.

PALABRAS CLAVES: Pasivos Intangibles, Teoría de Agencia, Teoría de la Señalización, Teoría de la Utilidad Económica, Teoría Institucional

INFLUENTIAL FACTORS IN THE GENERATION OF INTANGIBLE LIABILITIES IN THE FINANCIAL SECTOR PANAMANIAN ORGANIZATIONS

ABSTRACT

This exploratory study analyzes the level of transparency in terms of information on intangible liabilities from financial organizations listed on the Stock Exchange of Panama (SEP) and possible factors that might influence the existence of such liabilities. We used an index with 30 indicators to measure the level of transparency of information on intangible liabilities by the Panamanian financial sector organizations, registered in the capital market. Each indicator represents intangible liabilities of the organization. These indicators are based on the Model Harvey & Lusch, (1999). It was noted that the companies listed in the Panama capital market reveal information on intangible liabilities resulting from human action, particularly on external factors related to communication with customers. It is concluded that you between more limited is the company's capital structure, the lower disclosure of information on their intangible liabilities.

JEL: G10, G12, G14

KEYWORDS: Intangible Liabilities, Agency Theory, Signaling Theory, Economic Utility Theory, Institutional Theory

INTRODUCCIÓN

Este trabajo examina el nivel de transparencia en cuanto a informaciones sobre pasivos intangibles por parte de las organizaciones financieras cotizadas en la Bolsa de Panamá, y los posibles factores que pudieran

influir en la existencia de tales pasivos. La globalización y su consecuente liberación de las economías y la creación de bloques comerciales han provocado como resultado un cambio en las tendencias de las organizaciones y su forma de administración. La complejidad a la que se enfrentan las organizaciones ha llevado a las empresas a adoptar la cultura de los diferentes países donde se encuentran ubicadas sus diferentes sucursales, acogiendo una cultura de transparencia, en la búsqueda de obtener fuentes de financiamiento a través de los mercados de capitales. Las organizaciones, en este nuevo mundo globalizado, requieren administrar todos los factores que pudieran maximizar su valor, así como disminuir aquellos que les podrían hacer perder valor, tal es el caso de los pasivos intangibles.

El valor generado por los intangibles a las organizaciones, está muy relacionado con las actividades humanas, y que todo valor futuro o presente de la empresa reside, en el fondo, en los intangibles humanos y que la creación de riqueza siempre acaba dependiendo de una decisión humana, de la inteligencia y del trabajo bien realizado. Pero, por qué no pensar que los intangibles también son los responsables de la destrucción de la riqueza. ¿Qué sucede cuando las decisiones humanas son continuamente desacertadas, cuándo la inteligencia es mal utilizada o el trabajo se realiza mal? La respuesta es obvia: se destruye la riqueza y se auguran futuras pérdidas de valor. (García-Parra; Simo, Mundet & Guzman, 2004). Es necesario entonces analizar los factores que, en lugar de maximizar el valor para la organización, generan pasivos intangibles, con la consecuente pérdida de ventajas competitivas.

Esta investigación se sustenta en cuatro teorías: teoría de la agencia (Jensen & Meckling, 1976); la teoría la teoría de la señalización (Spence 1973); la teoría de la utilidad esperada (Von Neumann & Morgensten, 1944) y la Teoría Institucional (Veblen, 1971, North, 1990, Coase, R. 1992 & Williamson, 2000). La primera presupone que la revelación voluntaria de informaciones reduce la asimetría de la información y los consecuentes costes de agencia. La Teoría de la Señalización demuestra cómo los agentes en un mercado pueden usar la señalización para contrarrestar la selección adversa. La Teoría de la utilidad económica tiene su origen en la teoría sobre la toma racional de decisiones en condiciones de incertidumbre. La Teoría Institucional se refiere a las presiones recibidas por los tomadores de decisiones desde el ambiente externo. Seguidamente se presenta la revisión de literatura y formulación de hipótesis, metodología, análisis de resultados, conclusiones y bibliografía.

REVISIÓN DE LITERATURA Y FORMULACION DE HIPOTESIS

Las organizaciones que integran los mercados de capitales son instituciones económicas que deben suministrar información a los diferentes *stakeholders*. Partiendo de este precepto, estas instituciones poseen derechos y obligaciones que afectan a las personas en sus situaciones económicas. (Matthews, 1986). La situación particular de estas instituciones es que utilizan el mercado para financiarse. Es por ello que deben mantener la transparencia y así generar confianza en sus inversionistas. En este sentido, los pasivos intangibles pudieran constituir un factor clave en el futuro económico de las organizaciones. Los pasivos intangibles han sido definidos desde diferentes perspectivas. Harvey y Lusch (1999) definen el pasivo intangible como: la responsabilidad u obligación de la empresa para transferir recursos económicos o proporcionar servicio a otras entidades en el futuro. También puede reflejar una rentabilidad inferior (Harvey & Lusch, 1999). Estos autores los clasifican en dos grandes grupos y cuatro categorías. Por un lado, realizan la distinción entre pasivos intangibles internos y externos, donde sitúan dependiendo de su origen en cuatro categorías: resultantes de procedimientos, resultantes de la actuación humana, resultantes de la información, y resultantes de la estructura de la organización.

Caddy (2000) centra su análisis en lo que denomina pasivos intelectuales, por lo tanto una parte de los intangibles referidos al pasivo del que se compone, corresponden al capital humano. Ante esta cuestión, es posible considerar que la adquisición simple de los bienes intelectuales es obviamente una condición necesaria, pero no suficiente, para la obtención de valor, dando pruebas de que el potencial de deterioro de los bienes intelectuales debe ser analizado. Cañibano (2001) plantea los pasivos intangibles desde dos

perspectivas, una contable, y otra estratégica. Konar & Cohen (2001), por su parte, analizan el tema desde otra perspectiva, mostrando su preocupación social en la parte medioambiental, señalando que los recursos intangibles también pueden ser obligaciones que disminuyen el poder logrado por los recursos físicos de las organizaciones. Rosett (2003) se refirió claramente de una obligación intangible al centrase en el papel del trabajo en la política financiera y de dividendos empresariales. Según el autor, pueden suponer una obligación intangible cuando la misma se crea por factores económicos donde no hay acuerdo explícito que especifique la obligación. Porto (2003) se centra en el capital humano. Hace referencia a que los pasivos intangibles aparecen al no verse recompensadas las necesidades de los trabajadores, sufriendo trastornos psicológicos. Este autor plantea que la incidencia en los trabajadores que afectan a la salud mental, pueden llegar a anular los esfuerzos y a las inversiones en capital intelectual, al verse reducidos tanto la capacidad como el compromiso de los empleados y provocar la marcha prematura de personas en las que se invirtieron recursos. Se trata de trastornos psicológicos del personal de la empresa.

García-Parra *et al.* (2004), plantearon la necesidad de considerar el pasivo intangible como una obligación, donde la diferencia entre el activo y el pasivo intangible constituye el capital intangible. En este mismo sentido Viedma (2004), reconoce que el capital intelectual debe definirse como la diferencia de recursos intangibles y obligaciones intangibles. Hasta la fecha, la discusión del capital intangible ha estado enfocada principalmente en el "Débito" del Balance General, en su consideración de recursos intangibles y la dirección de estas clases de recursos por las organizaciones. En este sentido, si existen los recursos intangibles, entonces también debe existir su contrapartida contable o "Crédito", que son las obligaciones intangibles. Así pues, el estudio del capital intangible tendría que centrarse no solo en los activos, sino también los pasivos. (García-Parra & Simo, 2004).

La aproximación más extendida al concepto de pasivo intangible ha tenido como punto de partida considerar el valor de una mala idea (Caddy, 2000). Por su parte, Cañibano (2002), establecía que: "existen pasivos intangibles que representan fuentes de destrucción de riqueza futura". Un ejemplo claro son las contingencias no reflejadas en los estados financieros que algunas empresas se han encontrado como consecuencia de su impacto medioambiental o por un clima laboral enrarecido o conflictivo como consecuencia de la insatisfacción (justificada o no) del personal. En cuanto a las teorías que sustentan esta investigación, la teoría de la agencia estudia la relación contractual entre agentes y accionistas. (Jensen & Meckling, 1976). Por una parte se encuentra el dueño del capital y por la otra el agente. Este último representa los intereses del propietario y toma las decisiones en su nombre. De darse la situación de existencia de conflictos de intereses en esta relación, los agentes tendrían un incentivo para expropiar a los accionistas, por lo cual estos últimos crearían mecanismos o contratos a fin de monitorear a los agentes, para que actúen de acuerdo a sus intereses. Estos costos de monitoreo y control son denominados costes de agencia. La teoría de la agencia parte del presupuesto de que cuanto mayor sea la revelación de informaciones, menores serán los costos de agencia. Por ello, una vez que los agentes decidan revelar voluntariamente mayor número de informaciones a los accionistas, se reduciría la asimetría de la información, y por ende la necesidad de monitoreo y control del comportamiento de los agentes.

La Teoría de la Señalización (Spence, 1973) demuestra cómo los agentes en un mercado pueden usar la señalización para contrarrestar la selección adversa. En este sentido, Spence (1973) establece diferencias entre una señal y un simple dato informativo. Tal es el caso de la diferencia entre el sexo de un aspirante a empleado y la educación del mismo. El sexo es un dato que no aporta significación en términos de valor del mismo, sin embargo, el nivel de educación si aporta una señal de diferencia entre un candidato u otro. La teoría de la señalización señaliza directamente al mercado, en la búsqueda de lograr beneficios económicos. La Teoría de la utilidad económica tiene su origen en la teoría sobre la toma racional de decisiones en condiciones de incertidumbre (Von Neumann & Morgensten, 1944). Esta teoría actualmente es denominada como "la teoría de la utilidad esperada", y parte del precepto de que compradores usen el mercado para maximizar su utilidad esperada; supuesto conductual que no parece objetable si se considera

que los individuos tienen diferentes metas, las cuales todos intentan satisfacer en forma tan económica como sea posible, lo que conlleva hacia la toma eficiente de decisiones.

La Teoría Institucional (Veblen, 1971, North, 1990, Coase, R. 1992 & Williamson, 2000) sugiere que presiones recibidas por los tomadores de decisiones desde el ambiente externo, así como los problemas de una racionalidad colectiva, influyen significativamente en el proceso de la toma de decisiones, pudiendo ocasionar pérdidas económicas a la organización. Estas presiones que se traducen en una demanda de mayor revelación de información de parte de los agentes. En base a estos planteamientos, se formula la siguiente hipótesis:

H_1: la estructura de capital influye en la generación de pasivos intangibles en las organizaciones del sector financiero panameño

METODOLOGÍA

Este estudio analiza el nivel de transparencia de informaciones sobre pasivos intangibles por parte de las organizaciones del sector financiero registradas en las Bolsas de Valores de Panamá. También analiza los posibles factores que pudieran influir en la existencia de tales pasivos. Se utilizó un índice con 30 indicadores a fin de medir el nivel de transparencia de informaciones sobre pasivos intangibles por parte de las organizaciones del sector financiero panameño, registradas la Bolsa de Valores de Panamá. Cada indicador representa un pasivo intangible de la organización. Estos indicadores están basados en el Modelo utilizado por Harvey & Lusch, (1999). El modelo, comprende dos grandes grupos y cuatro categorías de pasivos intangibles. Por un lado realizan la distinción entre pasivos intangibles internos y externos, donde sitúan dependiendo de su origen en cuatro categorías: resultantes de procedimientos, resultantes de la actuación humana, resultantes de la información, y resultantes de la estructura de la organización. El Modelo Harvey & Lusch, (1999), está compuesto por 24 indicadores. En este estudio fueron agregados 6 indicadores nuevos. Para calcular el nivel de revelación de pasivos intangibles, que es la variable dependiente en esta investigación, se utilizó el índice de divulgación Ij, que está basado en el enfoque dicotómico (Cooke, 1989, 1992; Camfferman & Cooke, 2002; Macagnan, 2007, 2009), Herrera (2013) y se define como:

$$Ij = \frac{\sum_{i=1}^{nj} x_{ij}}{nj} \tag{1}$$

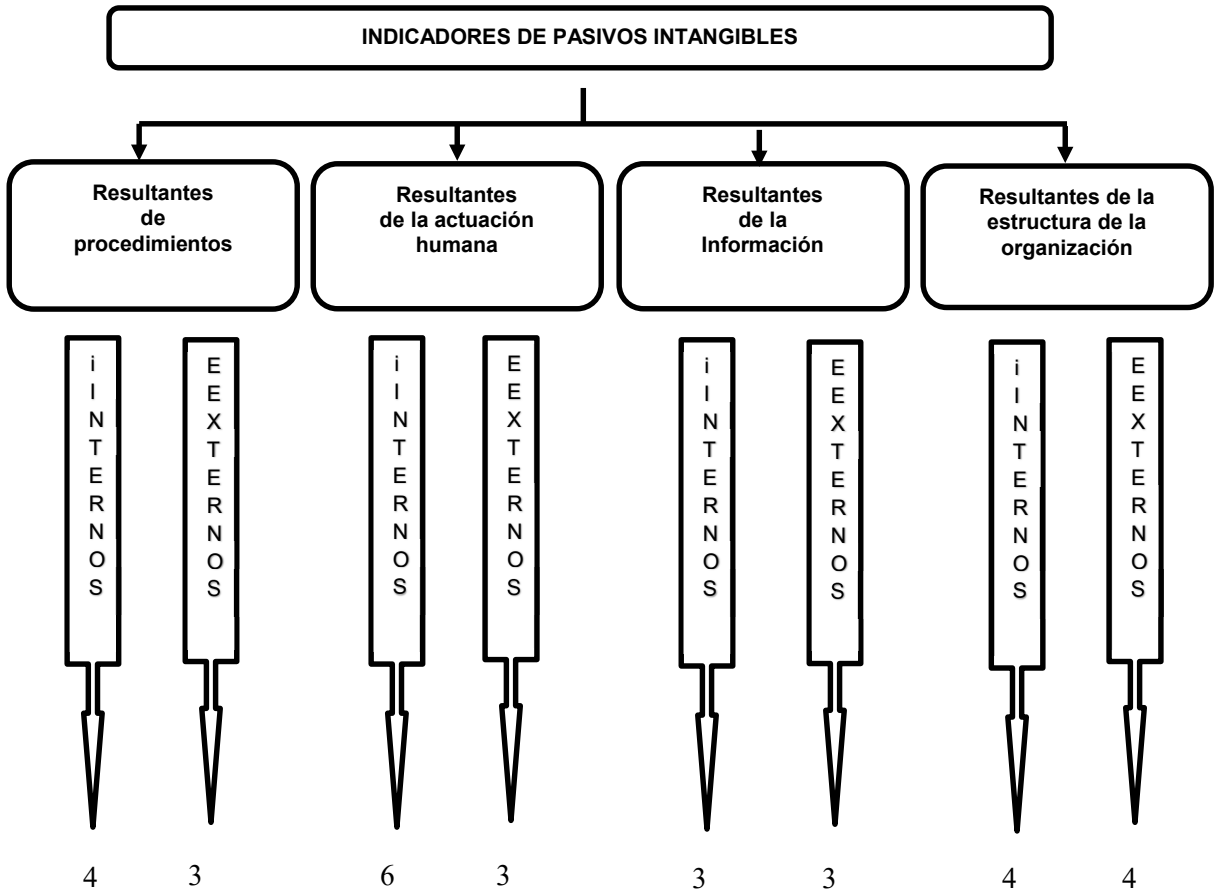
Dónde:

I = índice
j = empresa
i = indicadores "**i**" de la empresa "**j**"
$\mathbf{x_{ij}}$ = número de indicadores "***i***" obtenidos para la empresa "***j***"; 1 si el ítem es revelado, 0 si no es revelado; de modo que $\mathbf{O} \leq Ij \leq \mathbf{1}$

nj = número de indicadores = 30.

Se revisó la página Web de cada una de las empresas, fin de conocer el porcentaje revelación de los indicadores sobre pasivos intangibles que cada uno presenta. Para la recolección de los datos relativos a los indicadores, se utilizó una matriz para cada una de las empresas. De esta manera fueron registrados los indicadores para medir la revelación de los pasivos intangibles. La figura 1 presenta en detalle los índices de revelación de pasivos intangibles y la cantidad de indicadores para cada uno.

Figura 1: Indicadores de Pasivos Intangibles



Fuente: elaboración propia en base a Harvey & Lusch, (1999).

Se empleó el enfoque dicotómico para recolectar la información de los indicadores, para lo cual se procedió a anotar el 1 si el indicador era revelado y 0 si no era revelado. Para la confirmación de la hipótesis planteada, se procedió a revisar los tipos de documentos de inversión emitidos por cada una de las empresas del sector financiero registradas en la Bolsa de Valores de Panamá, a fin de determinar si existía alguna influencia entre la estructura de capital y la divulgación de pasivos intangibles. Esto, partiendo de la hipótesis de que mientras mayores inversionistas minoritarios tengan estas organizaciones, mayor debería ser la revelación de sus pasivos intangibles. Para el desarrollo de esta investigación, se han seleccionado las organizaciones financieras inscritas en la Bolsa de Valores de Panamá. La información fue tomada de la página Web de estas organizaciones, al mes de marzo de 2016. La muestra quedó integrada por 39 empresas, tal como se muestra en la Tabla 1 a continuación:

Tabla 1: Muestra

No	Nombre de la Empresa
1	ABSA Financial Corporation
2	Bac International Bank, INC.
3	Banco Aliado, S.A.
4	Banco Centroamericano de Integración Económica
5	Banco Delta, S.A.
6	Banco Ficohsa (Panamá) S.A.
7	Banco General, S.A.
8	Banco Internacional de Costa Rica
9	Banco La Hipotecaria, S.A.
10	Banco Nacional de Panamá
11	Banco Panamá, S.A.
12	Banco Panameño de la Vivienda
13	Banco Popular y Desarrollo Comunal
14	Banco Universal, S.A.
15	Banesco
16	BCT Bank International, S.A.
17	Capital Bank INC.
18	Colfinanzas
19	Corporación Bella Vista de Finanzas, S.A.
20	Corporación de Finanzas del País
21	Credicorp Bank, S.A.
22	Financia Credit, S.A.
23	Financiera Cash Solution Corp.
24	Financiera Familiar, S.A.
25	Financiera Finacredit, S.A.
26	Financiera Pacífico Internacional
27	Financina Corp.
28	Finanzas Generales, S.A.
29	Finanzas y Créditos del Hogar
30	Global Bank Corporation
31	Multibank INC.
32	Unibank, S.A.
33	Hipotecaria Metro Credit, S.A.
34	Holding Mundial International, S.A.
35	Indesa Holding Corporation
36	Inversiones Terraluz, S.A.
37	Mi Financiera, S.A.
38	Multifinanciamientos, S.A.
39	Prival Finance, S.A.

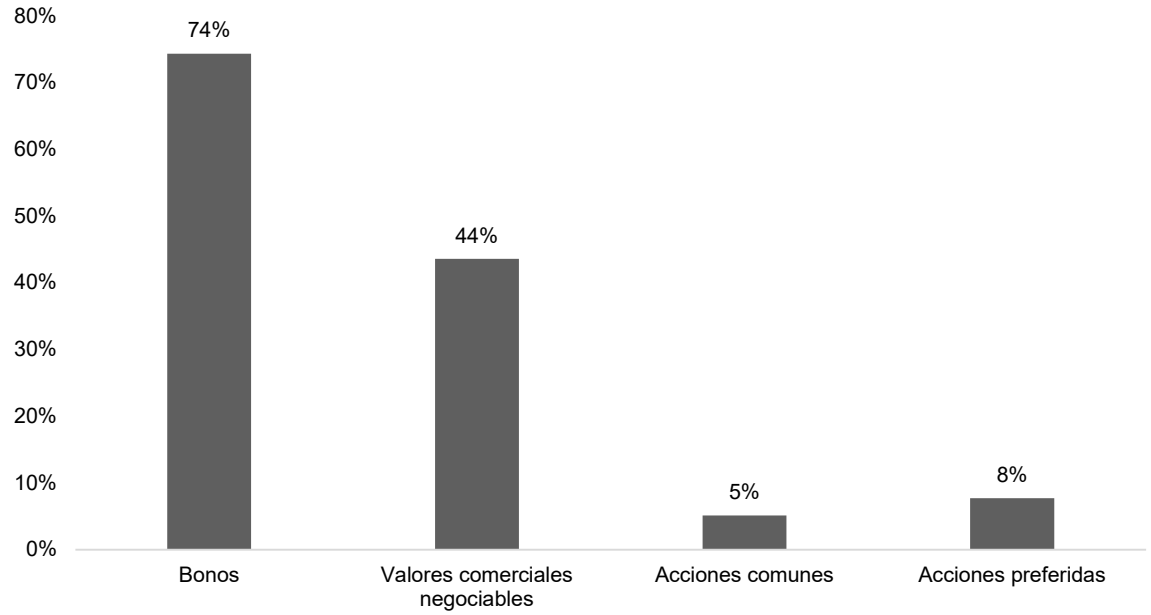
Fuente: elaboración propia

RESULTADOS Y DISCUSIÓN

En esta sección se presentan los resultados obtenidos en esta investigación. Se revisaron en primera instancia los indicadores revelados, y se pudo detectar que la revelación de pasivos intangibles en la página Web de las empresas cotizadas en la Bolsa de Valores de Panamá es muy limitada, que ya solamente se reveló información sobre pasivos intangibles resultantes de la acción humana, particularmente sobre factores externos relativos a la mala comunicación con los clientes. De total de las empresas, el 70% reveló información sobre este indicador de pasivo intangible. En cuanto a los factores resultantes de la información se reveló información sobre la carencia de una infraestructura adecuada de la información, siendo este un factor interno de la propia organización. El 90% de las empresas reveló información sobre este indicador. Respecto a los indicadores resultantes de la estructura de la organización, no se divulgó por parte de las empresas cotizadas ninguna información sobre este tipo de pasivos intangibles. En cuanto al segundo objetivo de esta investigación, sobre los factores influyentes en la divulgación de pasivos intangibles, se

presenta a continuación la Figura 1, donde se muestran los de instrumentos de deuda negociados en la Bolsa de Valores de Panamá.

Figura 1: Porcentaje de Instrumentos de Deuda Negociados en la BVP



Fuente: elaboración propia

Tal como se muestra en la Figura 1, la Bolsa de Valores de Panamá negocia principalmente instrumentos de deuda tales como bonos, valores comerciales negociables, y en menor medida acciones comunes y preferidas. El 74% de las empresas emiten bonos y el 44% emite valores negociables a una tasa fija de interés. Por otro lado se observa que solamente el 5% de las empresas emite acciones comunes y el 8% acciones preferidas. Esto muestra que la estructura de capital no está compuesta por una gran cantidad de accionistas minoritarios, los cuales requerirían mayores informaciones sobre los pasivos intangibles de las organizaciones cotizadas. El hecho de que estas instituciones emitan en su mayoría bonos y no acciones, pudiera ser un factor que incide en la divulgación de sus pasivos intangibles. Se podría abstraer entonces que la una estructura de capital sin una gran segregación accionaria, pudiera constituirse en un factor influyente en la generación de pasivos intangibles por partes de las organizaciones cotizadas. Esto por el hecho de que como la estructura de poder se encuentra limitada entre un grupo élite, no consideran que exista la necesidad de generar informaciones adicionales para captar recursos de un mercado abierto.

CONCLUSIONES

La Bolsa de Valores de Panamá negocia principalmente instrumentos de deuda tales como bonos, valores comerciales negociables, y en menor medida acciones comunes y preferidas. El 74% de las empresas emiten bonos y el 44% emite valores negociables a una tasa fija de interés. Esto desde la perspectiva de la Teoría Institucional (Veblen, 1971, North, 1990, Coase, R. 1992 & Williamson, 2000) sugiere que la existencia de una menor cantidad de presiones recibidas por los tomadores de decisiones desde el ambiente externo, tal es el caso de los accionistas minoritarios. De las empresas revisadas, según información de su página web, se reveló información sobre pasivos intangibles resultantes de la acción humana, particularmente sobre factores externos relativos a la mala comunicación con los clientes con un nivel del 70%. En cuanto a los factores resultantes de la información se reveló información sobre la carencia de una infraestructura

adecuada de la información, siendo este un factor interno de la propia organización. El 90% de las empresas reveló información sobre este indicador. Respecto a los indicadores resultantes de la estructura de la organización, no se divulgó por parte de las empresas cotizadas ninguna información sobre este tipo de pasivos intangibles. De acuerdo a los resultados de esta investigación, intangibles entre más limitada se encuentre la estructura del capital de la empresa, menor será la revelación de informaciones sobre sus pasivos, constituyéndose en organizaciones que más bien generan pasivos intangibles porque no se apoyan en el mercado de capitales para financiarse.

Limitaciones

Esta investigación se limita a la revelación de información voluntaria de pasivos intangibles en la página *Web* de las empresas listadas en la BVP. No se consideran otros medios de recolección de información como el informe anual, boletines y otros medios que podrían brindar tal vez más informaciones de este tipo. Tampoco se revisa la información obligatoria presentada por estas empresas como un medio de comparación entre la información exigida por la normativa legal y la que se quiere ofrecer de forma voluntaria al mercado. Como la información presentada corresponde a la página *Web* de las empresas, no es posible hacer un análisis comparativo de la información presentada en diferentes períodos.

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ANÁLISIS DE LAS CAUSAS DE CLIMA **ORGANIZACIONAL EN UNA ORGANIZACIÓN DE DESARROLLO DE SOFTWARE**

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RESUMEN

La presente investigación es una propuesta para llevar a cabo un Análisis de las causas de clima organizacional en una organización de desarrollo de software. En razón del alto índice de rotación de personal en el 2014 principalmente en personal de operaciones, que son lo que están trabajando directamente con los clientes, pudiendo tener afectaciones por el servicio que se ofrece. Por consiguiente, esta propuesta intenta incrementar productividad y servicio al cliente que proporcionan los colaboradores de una empresa Desarrolladora de Software. Así como también se define una relación muy estrecha entre el clima organizacional medido y rotación de personal, analizando la premisa de que si se mejora en clima organizacional la rotación de personal disminuirá. La investigación pretende como se menciona anteriormente llevar a cabo un análisis de rotación de personal, y clima organizacional, debido a que pueden existir causas que no se conocen o están fuera del control de la empresa y por ende no se puedan mejorar, es por eso que se presentan los costos de la rotación de personal con el fin de hacer conciencia a la alta dirección para que puedan darle importancia a este factor.

PALABRAS CLAVE: Rotación de Personal y Clima Organizacional

ANALYSIS OF THE CAUSES OF ORGANIZATIONAL ENVIRONMENT IN SOFTWARE DEVELOPMENT COMPANY

ABSTRACT

This research is a proposal to conduct an analysis of the causes of organizational climate in a software development organization. Because of the high rate of staff turnover in 2014 mainly in operations staff, they are what they are working directly with customers and can have effects caused by the service offered. Therefore, this proposal seeks to increase productivity and customer service provided by collaborators of a software developer. And a very close relationship between the measured organizational climate and staff turnover is also defined by analyzing the premise that if organizational climate improvement in staff turnover will decrease. The research aims as mentioned above to carry out an analysis of turnover, and organizational climate, because there may be reasons that are not known or are beyond the control of the company and therefore cannot be improved, which is why costs of staff turnover in order to raise awareness to senior management so that they can give importance to this factor are presented.

KEYWORDS: turnover and organizational environment

INTRODUCCION

De acuerdo al Estudio Nacional de Sueldos y Rotación de Empleo en el Sector de TI del 2014 las causas que dan origen al tema de rotación laboral en las organizaciones es multifactorial, no sólo el tema de la necesidad de mejorar las condiciones laborales a partir de aumentar el sueldo, sino que hay otros componentes, como afinidad con su jefe, clima laboral, baja satisfacción laboral al considerar que los beneficios no satisfacen sus necesidades; nula o escasas oportunidades de crecimiento con una percepción

de inequidad en sus compensaciones; sobrecarga laboral a partir de reestructuras organizacionales, hasta la cuestión de adaptación o el perfil de la posición a ocupar, no sin dejar fuera, las constantes crisis económicas. Factores que han registrado incrementos constantes durante los últimos años en materia de rotación de empleo (México First, Agosto 2014). Actualmente la industria de Tecnología de la Información de Desarrollo de Software en Ensenada cuenta con una rotación de personal anual acumulada de 18.43% cerrada en el 2014, lo cual representa un aproximado de 60 colaboradores que salieron de la organización, de una población de 320 colaboradores al cierre de marzo de 2016. Siendo este un síntoma latente, de que se están perdiendo colaboradores importantes, desconociendo con precisión el porqué de su decisión voluntaria de renuncia. Este hecho tiene como consecuencia la necesidad de suplir al colaborar que se retira, lo cual implica un costo por introducir a un nuevo colaborador a la organización, adicionalmente a este costo debe considerarse el costo de reubicación del recurso humano. Dichos costos son absorbidos por la empresa, dado que no debe tener repercusiones con el cliente. También debe contemplarse el hecho de que el recurso humano use a la empresa como trampolín para migrar a otras organizaciones, dado que es pertinente señalar que mucho del personal de la organización es foráneo. Complementariamente, los datos que arroja la encuesta de clima organizacional de la empresa del 2014, indican un valor de 45.7% en la variable intención de permanecer, lo que se califica como destructivo. Este escenario representa un área de oportunidad para la empresa, a fin de estudiar los porqués y hechos que llevan al personal a renunciar, con la finalidad de que se puedan diseñar estrategias que arraiguen y consoliden el sentido de pertenencia del empleado de operaciones. Considerando este escenario se definen los objetivos del estudio.

Objetivos Específicos

Medir el clima organizacional de organización con base en las variables apoyo organizacional percibido, compromiso organizacional, productividad, búsqueda de empleo e Intención por permanecer.

Caracterizar y cuantificar los costos de calidad inherentes a la rotación de personal.

Determinar si existe relación lineal significativa entre las variables apoyo organizacional percibido, compromiso organizacional, productividad, búsqueda de empleo e Intención por permanecer y la rotación de personal.

El alcance se define como descriptivo, dado que se pretenden describir las características o rasgos de la rotación de personal operativo en una organización de Desarrollo de Software (Salkind, 1998). Además el estudio es correlacional dado que valorará la posible asociación entre las variables mediante un patrón predecible para un grupo o población. El estudio busca diagnosticar los factores que propician la rotación de personal durante el periodo enero 2014 a marzo 2016, mediante la aplicación de una encuesta de clima organizacional. Mostrar los factores que influyen en la rotación de personal de esta organización en Ensenada con el fin de disminuirla. En 2014 se tuvo un alto índice de rotación de personal de colaboradores de la operación, este tipo de empleado es el responsable de desarrollo y soporte de software, su salida repercute en la atención al cliente y puede ser causa de retrasos en la entrega y cumplimiento de los proyectos. Esto tiene un costo y merma la productividad e imagen de la organización. Por ello se justifica realizar un estudio sobre este fenómeno, a fin de clarificar las causas de origen y plantear estrategias para revertir esta tendencia.

Mediante el presente trabajo de investigación se determinará si existe una relación entre la rotación de personal y causas determinadas en una industria de desarrollo de software. Así como los factores que determinan cada variable y el grado de relación existente en ellas. Si la variable de clima organizacional medido afecta negativamente a las variables independientes, el estudio nos permitirá proponer un programa de retención del talento humano. Por tanto es pertinente indicar que la variable dependiente es el clima organizacional y las variables independientes con prácticas de la organización, oportunidades, personas, calidad de vida, reconocimiento y compensación, motivación en el trabajo y generación Y.

Para el logro de los objetivos planteados el estudio se compone de cinco apartados incluido el presente destinado a la introducción. El segundo apartado presenta la revisión de literatura, donde se definen conceptos de rotación de personal y las variables de estudio. La metodología se describe en el tercer apartado y los principales hallazgos a partir de los análisis estadísticos se detallan en los resultados. Finalmente se emiten las conclusiones derivadas del estudio.

REVISION LITERARIA

La rotación de personal o *turnover* es el flujo de entrada y salida de personal. En general, se expresa mediante una relación porcentual entre las admisiones y los retiros, y el promedio de trabajadores que pertenecen a la organización en cierto período. Casi siempre la rotación se expresa en índices mensuales o anuales con el fin de realizar comparaciones, elaborar diagnósticos, o establecer predicciones. Existen dos sub-tipos de rotación laboral, la rotación voluntaria, es decir las personas que deciden renunciar a la empresa por diferentes razones y la rotación involuntaria, la cual pertenece al grupo de personas que son despedidas por la empresa (English, 2012). En toda organización saludable, es normal que se presente un pequeño volumen de entradas y salidas de recursos humanos, lo cual ocasiona una rotación vegetativa que conserva el sistema. Sin embargo, a veces el volumen de retiros por decisión de los empleados aumenta notablemente y la rotación escapa del control de la organización. Cuando el mercado laboral es competitivo y tiene intensa oferta, en general aumenta la rotación de personal, situación que lleva a plantear que las pérdidas de recursos no sólo son provocadas por la organización, por lo que resulta esencial establecer los motivos que provocan la salida de tales recursos humanos, para que la organización pueda tomar decisiones al respecto (English, 2012).

El índice de rotación del personal para efectos del planeamiento de recursos humanos, se utiliza la siguiente ecuación:

Índice de rotación = ((A + D) / 2)*100)/ PE

Dónde:

A: admisiones de personal durante el periodo considerado (entradas)

D: desvinculación de personal (por iniciativa de la empresa o por decisión de los empleados) durante el periodo considerado (salidas)

PE: promedio efectivo del periodo considerado. Puede ser obtenido sumando los empleados existentes al comienzo y al final del periodo, y dividiendo entre dos.

Dada la fórmula anterior, se observa que el denominador siempre va a ser el mismo para cualquier periodo de tiempo que se mida, ya que la dotación de una empresa debería mantenerse aproximadamente constante en condiciones normales, mientras que el numerador es variable según el periodo de tiempo que se mida, ya que en un mes habrán renunciado o ingresado un número de personas inferior que si se suman todos los movimientos de personal que ha habido en un año. Por ende, a mayor plazo, mayor índice de rotación. Lo importante es establecer un plazo estándar para medir la rotación, y solo compararla entre periodos iguales (Ibarra, 2012). El costo de rotación de personal, representa todo desembolso de dinero o que pueda expresarse en términos monetarios relacionado directa o indirectamente con la desvinculación del personal de la empresa (Chiavenato 2000, Burbano 1993, Arias 1999). Según Chiavenato (2000) la rotación de personal implica costos primarios, secundarios y terciarios, los cuales se detallan a continuación: Los costos primarios de la rotación de personal se relacionan directamente con el retiro de cada empleado y su reemplazo por otro. Incluyen: costos de reclutamiento y selección, costos de registro y documentación,

costos de ingreso, y costos de desvinculación. Los costos secundarios de la rotación de personal abarcan aspectos intangibles difíciles de evaluar en forma numérica porque sus características son cualitativas en su mayor parte, se refieren a los efectos colaterales inmediatos de la rotación. Entre ellos se incluyen: efectos en la producción, efectos en la actitud del personal, costos extra laborales, y costos extra operacionales. Los costos terciarios de la rotación de personal se relacionan con los efectos colaterales mediatos de la rotación, que se manifiestan a mediano y largo plazo. En tanto los costos primarios son cuantificables y los secundarios son cualitativos, los costos terciarios son sólo estimables. Entre dichos costos se cuentan: costos de inversión extra y pérdidas en los negocios.

Chiavenato (2000) detalla en forma amplia aspectos que se relacionan con la rotación de personal, de los cuales los que son fácilmente medibles en términos de dinero son los costos primarios de rotación de personal, sobre esta clasificación se va a desarrollar el procedimiento para la determinación del costo de rotación de recursos humanos, específicamente en lo que corresponde a los costos de reclutamiento y selección de personal. Las empresas en procura de lograr el aprovisionamiento de personal podrían efectuar la contratación de servicios de una agencia de empleo o puede contar con un área de Recursos Humanos que se encargue del proceso, esta opción corresponde a la empresa objeto de estudio. El reclutamiento y selección de personal, es un conjunto de técnicas y procedimientos orientados a atraer candidatos potencialmente calificados y capaces de ocupar cargos dentro de la organización (Chiavenato 2000, Pinto 2000). El reclutamiento puede ser interno o externo. El reclutamiento interno es cuando, al presentarse determinada vacante, la empresa intenta llenarla mediante la reubicación de sus empleados. En el reclutamiento externo los candidatos potenciales son ajenos a la empresa. La presente investigación desarrolla el procedimiento de determinación del costo de rotación de personal para la captura del nuevo empleado o trabajador enfocándolo en el reclutamiento externo.

El costo de rotación que se establece en la presente investigación involucra las erogaciones de dinero o que puedan expresarse en términos monetarios que deba realizar la empresa para lograr ocupar la(s) vacante(s) con personal idóneo y en los mismos niveles de capacitación de la(s) persona(s) desvinculada(s) de la organización. Recurrir a la contabilidad tradicional para lograr este objetivo parecería imposible porque lo más detallado que ofrece la información es por áreas de responsabilidad y por concepto, por ejemplo: sueldos y salarios, alquileres, depreciaciones del área de Recursos Humanos. Según Kaplan y Cooper (1999:28), una de las críticas que se le hace a la contabilidad tradicional es que grandes cantidades de dinero gastado aparecen en las cuentas de resultados bajo categorías como marketing y ventas, administración, distribución, investigación y desarrollo y costos generales. Estas cantidades de dinero no son asignadas a todos los objetos de costos (por ejemplo, productos, servicios y clientes), ya que las cuentas anuales no exigen, y de hecho no permiten, que estos costos se asignen a objetos de costos. Los referidos autores indican que la contabilidad tradicional no hace ningún intento de vincular, de forma causal las erogaciones realizadas con las actividades y procesos que se efectúan realmente, o con los objetos de costos, servicios y clientes, por ejemplo, que crean la demanda de estos costos o se benefician de ellos. Se justifica entonces la necesidad de utilizar un procedimiento que permita determinar en forma adecuada el costo de las actividades que se realizan en la empresa para lograr cubrir la(s) vacante(s) dejada(s), este procedimiento es el costeo en base a las actividades.

Variables de Estudio

La rotación de personal se ha vinculado en el estado del arte con distintas variables organizacionales, las cuales indican que de alguna forma determinan su ocurrencia o la inhiben. En este caso se han seleccionado variables de clima organizacional, mismas que a continuación se definen. De acuerdo con Salazar, Guerrero, Machado, y Cañedo (2009), definir el concepto de clima organizacional implica tratar un grupo de componentes y determinantes que, en su conjunto, ofrecen una visión global de la organización. Como noción multidimensional comprende el medio interno de la organización. Los componentes y determinantes que se consideran con frecuencia son:

Ambiente físico: comprende el espacio físico, las instalaciones, los equipos instalados, el color de las paredes, la temperatura, el nivel de contaminación, entre otros. Características estructurales: como el tamaño de la organización, su estructura formal, el estilo de dirección, etcétera. Ambiente social: que abarca aspectos como el compañerismo, los conflictos entre personas o entre departamentos, la comunicación y otros. Características personales: como las aptitudes y las actitudes, las motivaciones, las expectativas, etcétera. Comportamiento organizacional: compuesto por aspectos como la productividad, el ausentismo, la rotación, la satisfacción laboral, el nivel de tensión, entre otros.

La totalidad de estos componentes y determinantes configuran el clima de una organización, que es el producto de la percepción de estos por sus miembros. El clima organizacional, por tanto, es el resultado de la interacción entre las características de las personas y de las organizaciones. Los factores y estructuras del sistema organizacional producen un clima determinado en dependencia de la percepción de estos por parte de sus miembros. El clima resultante induce a los individuos a tomar determinados comportamientos. Estos inciden en la actividad de la organización y, por tanto, en su sentido de pertenencia, la calidad de los servicios que prestan, así como en su efectividad, eficiencia, eficacia, impacto social y en el desempeño general de la organización.

El estudio del capital humano y su gestión se ha convertido en un tema recurrente de investigación. Se ha analizado el papel de la gestión de recursos humanos en la motivación de la persona, a través del absentismo y la rotación (Arthur, 1994; Huselid, 1995), en la obtención de unos niveles de rendimiento o resultados operacionales (McDuffie y Krafcik, 1992; Ostroff, 1995) o en la formulación e implantación de la estrategia de la empresa (Brewster et al., 2000; Buyens y DeVos, 2001; Delery y Doty, 1996; Martell y Carroll, 2002; Schuler y Jackson, 1987). En el contexto español también existen estudios en los que una serie de variables, como la estrategia corporativa, el tamaño, el sector, la tecnología o la cultura empresarial, por poner unos ejemplos, justifican la orientación que se adopta en las prácticas de gestión (Bayo y Huerta, 2002; García y Ortín, 2002; Ordiz, 2004; Rodríguez y Ventura, 2002; Romero y Valle, 2001; Sanz y Sabater, 2002; Sánchez y Aragón, 2003; Valle et al., 2000).

De acuerdo con William, Werther, y Heith (1995) la planeación del Capital Humano es esencial para su participación, motivación y desarrollo pro-activo en la organización, por lo que contar con planes precisos de desarrollo del capital humano, así como conocer cuáles serán los requerimientos de personal a futuro, son elementos fundamentales para planificar la carrera profesional. La carrera profesional según William, Werther, y Heith (1995) está compuesta por todas las tareas y puestos que desempeña el individuo durante su vida laboral, por lo que hay que distinguirla de la carrera académica. Es importante tener en cuenta que el mero hecho de planear una carrera profesional no constituye garantía de éxito, estos son algunos puntos que son importante en la definición de un plan de carrera:

Carrera profesional: todos los puestos desempeñados durante la vida laboral de una persona.

Historial profesional: el conjunto de los trabajos, funciones, puestos y responsabilidades desempeñados durante la vida laboral.

Objetivos profesionales: los trabajos, funciones, puestos y responsabilidades que se busca desempeñar.
Planeación de la carrera profesional: el proceso mediante el cual se seleccionan los objetivos y se determina a futuro el historial profesional.

Desarrollo profesional: el mejoramiento profesional que se lleva a cabo para lograr los objetivos deseados.

La planeación de la carrera profesional no implica un esfuerzo por descifrar las sorpresas que guarda el futuro. Es un proceso estrictamente racional. Las preguntas ¿cuáles son mis objetivos profesionales? ¿Cuál es el primer paso que debo dar? ¿Adónde quiero llegar? Constituyen la clave del proceso de planeación. La

responsabilidad de planear una carrera profesional corresponde al interesado. Un departamento de recursos humanos puede contribuir a resolver algunas dudas y planear determinado historial profesional, pero en último término corresponde al individuo la elección de a dónde quiere llegar. De acuerdo con la definición anterior un equipo es un grupo que se caracteriza por la identificación con el logro de los objetivos, aceptación de los roles, comunicación clara y fluida, involucramiento de diversos componentes afectivos; espontánea colaboración y ayuda mutua; cohesión, afinidad e identificación; conciencia de grupo y buenas relaciones interpersonales. En resumen en un equipo existe alta productividad y su bajo nivel de conflicto interpersonal.

El interés por la calidad de vida ha existido desde tiempos inmemorables. Sin embargo, la aparición del concepto como tal y la preocupación por la evaluación sistemática y científica del mismo es relativamente reciente. La idea comienza a popularizarse en la década de los 60 hasta convertirse hoy en un concepto utilizado en ámbitos muy diversos, como son la salud, la salud mental, la educación, la economía, la política y el mundo de los servicios en general (Arostegui, 1998). En un primer momento, la expresión Calidad de Vida aparece en los debates públicos en torno al medio ambiente y al deterioro de las condiciones de vida urbana. Durante la década de los 50 y a comienzos de los 60, el creciente interés por conocer el bienestar humano y la preocupación por las consecuencias de la industrialización de la sociedad hacen surgir la necesidad de medir esta realidad a través de datos objetivos, y desde las Ciencias Sociales se inicia el desarrollo de los indicadores sociales, estadísticos que permiten medir datos y hechos vinculados al bienestar social de una población. Estos indicadores tuvieron su propia evolución siendo en un primer momento referencia de las condiciones objetivas, de tipo económico y social, para en un segundo momento contemplar elementos subjetivos (Arostegui, 1998).

En líneas generales, para Schalock (1996), la investigación sobre Calidad de Vida es importante porque el concepto está emergiendo como un principio organizador que puede ser aplicable para la mejora de una sociedad como la nuestra, sometida a transformaciones sociales, políticas, tecnológicas y económicas. No obstante, la verdadera utilidad del concepto se percibe sobre todo en los servicios humanos, inmersos en una "Quality revolution" que propugna la planificación centrada en la persona y la adopción de un modelo de apoyos y de técnicas de mejora de la calidad. En este sentido, el concepto puede ser utilizado para una serie de propósitos, incluyendo la evaluación de las necesidades de las personas y sus niveles de satisfacción, la evaluación de los resultados de los programas y servicios humanos, la dirección y guía en la provisión de estos servicios y la formulación de políticas nacionales e internacionales dirigidas a la población general y a otras más específicas, como la población con discapacidad.

Según Mercer (2000), “La compensación es el elemento que permite, a la empresa, atraer y retener los recursos humanos que necesita, y al empleado, satisfacer sus necesidades materiales, de seguridad y de ego o estatus”. Esta definición plantea de una forma bastante obvia, lo que el administrador de compensación debe tener claro al ejercer su función: Tendrá que procurar ofrecer el máximo nivel de satisfacción de las necesidades del empleado procurando que para la empresa resulte una relación atractiva de costo-beneficio. El estudio de la motivación ha dado lugar al surgimiento de la Psicología de la Motivación y la Emoción, y ha sido aplicado a diversos ámbitos de la vida cotidiana o de la conducta, siendo uno de ellos el de la actividad física y el deporte. En este sentido, Escartí y Brustad (2000), afirman que los modelos explicativos de la motivación en el deporte han evolucionado desde modelos mecanicistas hacia modelos sociales y cognitivos. Por ello, en las últimas tres décadas se ha ido perfilando en el horizonte de la motivación una de las teorías que cuenta actualmente con uno de los constructos teóricos más coherentes y sólidos para explicar la motivación humana, y más concretamente, la motivación hacia las actividades físicas y deportivas: la Teoría de la Autodeterminación (TAD) de Deci y Ryan (1985). Veamos, de manera sintética, las características de las generaciones anteriores a la Y. El primer hito en este recorrido genealógico se refiere a la etiqueta asignada a la generación X, acuñada (o, mejor dicho, reutilizada) por Douglas Coupland en 1991 para definir a las personas ubicadas entre los treinta y los cuarenta de edad (Delgado, 2008). En opinión de Ignacio Sánchez (a quien se recupera in extenso), las diferencias generacionales son más fáciles

de ilustrar si se compara la generación del periodo conocido como baby boom (nacidos entre los años 1945 y 1962) y la generación X (nacidos entre 1963 y 1981). Los baby boomers son siempre muy trabajadores y leales a un solo empleo en su vida profesional, a diferencia de quienes pertenecen a la generación X, donde el trabajo es sólo un aspecto de su vida y tienen diversos empleos en su vida profesional. Los baby boomers consideran el sacrificio personal una virtud, no así los de la generación X, para quienes este comportamiento debe ser ocasional (Medina, 2009).

METODOLOGIA

Acorde al contexto, marco teórico y experiencia personal de plantea un diseño no experimental, siguiendo a Hernández, Fernández y Batista (2010), considerando la profundidad del estudio se define como Correlacional debido a que se miden dos o más variables que se pretende ver sí están o no relacionadas en los mismos sujetos y después se analiza la correlación. Las variables de apoyo o independientes de la investigación son: las prácticas de la organización, las oportunidades que tienen los empleados dentro de la organización, el trabajo en equipo atreves de la variable de personas, calidad de vida, reconocimiento y compensación, niveles de autodeterminación a través de la variable de trabajo, las prácticas de la gestión del recurso humano y las características esenciales de la generación "y". Para medir las variables se diseñó un cuestionario de 79 preguntas (antes de ser validadas), distribuidas de la siguiente manera: Aspectos Sociodemográficos: Edad, Sexo, Niveles de Estudio, Estado Civil, Percepción Económica, Satisfacción. Intensión de permanecer en la organización. Para medir la confiabilidad del instrumento se aplicó una prueba piloto a una muestra de n sujetos. El cálculo de la confiabilidad se realizó con el coeficiente alfa de Cronbach, el resultado obtenido es 0.97825, que significa el instrumento de medición tiene una confiabilidad alta. Para determinar la muestra se utilizó u nivel de confianza del 95% y un nivel de error del 5%, obteniendo una muestra de 68 trabajadores.

RESULTADOS

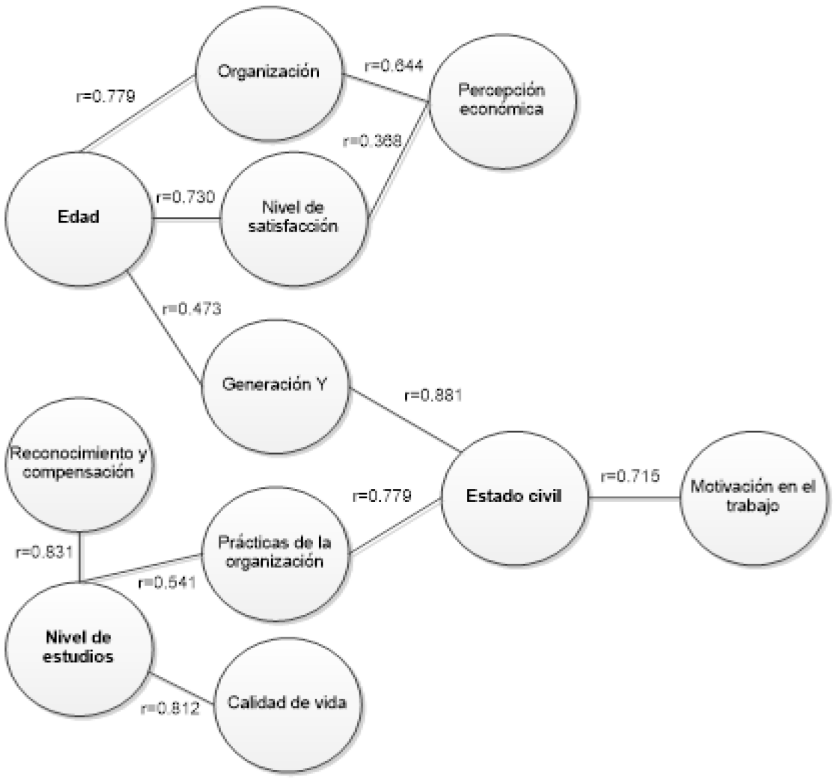
De acuerdo a los datos sociodemográficos de la muestra obtenida el 35.9% de los encuestados tiene una edad por debajo de 30 años, es decir pertenecen a la generación *Millennials*, el 64.1% son mayores a 30 años. La muestra se integra por 66.7% hombres y 33.3% mujeres; respecto al estado civil de los encuestados se destaca que en su mayoría son solteros: 61.7%, el resto se divide entre casados y otro estado civil. El 92% de los encuestados cuenta con estudios a nivel licenciatura. En relación a los resultados de los ingresos económicos, el 25.6% se encuentra en el rango salarial más bajo entre $10,000 y $15,000 pesos mensuales; el 23.1% se ubica en el rango entre $15,000 y $20,000 pesos, y el 17.9% está en el rango de entre $20,000 y $25,000 pesos, el resto de los colaboradores encuestados está por arriba de $25,000 pesos. El nivel de satisfacción del sujeto de estudio, medido a través de su intención de permanecer laborando en la organización arrojó interesantes hallazgos, el 15.4% tiene una intensión de permanencia entre 1 y 2 años, el 20.5% pretende permanecer entre 2 y 3 años, lo cual indica que el 35.9% de la muestra no tiene intenciones de permanecer más de 4 años en la organización, el 30.8% desea permanecer entre 3 y 5 años y el resto (17.9%) busca laborar para siempre en la empresa.

Considerando que el estado del arte menciona características particulares de la llamada generación *Millennials se realizó un análisis de correlación entre las variables de estudio y los indicadores demográficos edad, estado civil y nivel de estudios, la figura 1 ilustra los resultados significativos, particularmente se destaca:*

La prevalencia de una correlación positiva significativa entre la Edad y las variables organización, nivel de satisfacción y generación Y. Particularmente se obtuvo una correlación r=0.779 entre edad y organización, lo que significa que el 60.68% de la relación entre ambas se explica en forma lineal; en el caso de edad y nivel de satisfacción r=0.730, por lo tanto la relación entre ambas se explica en un 53.29% en forma lineal, de ello se infiere que a mayor edad es mayor la satisfacción; por último entre edad y la variable de

Generación Y, r=0.473, es decir solo el 22.37% de la relación se explica en forma lineal. Una correlación positiva significativa entre las variables percepción económica y organización, r=0.644, que se explica en un 41.47% en forma lineal. Una correlación positiva significativa entre el nivel de estudios y las variables: reconocimiento y compensación (r=0.831), calidad de vida (r=0.812) y prácticas de la Organización (r=0.541). Lo cual significa que a mayor nivel de estudios es mayor el reconocimiento y compensación, algo lógico desde el estado del arte, asimismo a mayor nivel de estudios se busca mayor calidad de vida. También se encontró una correlación positiva significativa entre el estado civil y las variables: Generación Y, r=0.881; Practicas de la Organización r=0.815 y Motivación en el Trabajo r=0.715. Estos resultados representan un hallazgo en estudios realizados en México, dado que se infiere que la relación entre el estado civil y la generación Y se explica en un 77.61% en forma lineal; en el mismo sentido la relación entre estado civil y prácticas de la organización se explica en un 66.42% y en el caso de estado civil y motivación en el trabajo se explica en 51.12% en forma lineal. Se observa una correlación positiva significativa del entre la precepción económica y el nivel de Satisfacción (intensión de permanencia dentro de la organización), r=0.368. Aunque en menor proporción, dado que sólo el 13.54% de la relación se explica linealmente.

Figura 1. Modelo de Relación de Variables e Indicadores Demográficos



La figura ilustra las correlaciones significativas obtenidas a través del coeficiente de correlación entre tres indicadores demográficos de a muestra y las variables de estudio. Fuente: Elaboración Propia (2016).

En términos de gestión las empresas hasta ahora funcionan en su mayoría con esquemas estándar, tienen programas y políticas definidas que aplican en forma genérica a todos los empleados, empero los resultados de correlación indican que esta forma de administrar al personal pierde vigencia. Las empresas actualmente en sus plantillas tienen trabajadores de generación X, Y y Z, los cuales tienen intereses diferentes, por ejemplo en el caso la alta correlación entre estado civil y motivación al trabajo permite inferir que de acuerdo al estado civil deben diseñarse las estrategias de motivación. En el mismo sentido se infiere que acorde al nivel de estudios deben establecerse las políticas de reconocimiento y compensación, calidad de vida y las prácticas de gestión. Estos hallazgos ilustran la necesidad de un cambio de paradigma, dejar atrás

la gestión estandarizada como si la empresa fuese un juego de damas chinas –donde las fichas son iguales- para dar paso a un modelo de gestión diferenciado según las características peculiares de su personal, una gestión donde la empresa se parece más a un juego de ajedrez, donde existen piezas diferentes, cada una con reglas propias para sus movimientos. Esto es la empresa en la actualidad, donde se vive un cambio generacional y como tal el sistema de gestión debe adaptarse. También se realizó un análisis de correlación entre las variables, los resultados se muestran en la tabla 1. Llama la atención que en la mayoría de los casos se tiene una alta correlación significativa directa (mayor a 0.6), es decir las variables varían en forma concomitante. Sólo el caso de las variables calidad de vida y oportunidades el resultado es menor a 0.5 (r=0.447).

Tabla 1: Correlación Entre Variables

Variables	**Prácticas de la Organización**	**Oportunidades**	**Personas**	**Calidad de Vida**	**Reconocimiento y Compensación**	**Motivación en el Trabajo**	**Generación y**
Prácticas de la organización	1						
Oportunidades	0.635	1					
Personas	0.896	0.753	1				
Calidad de vida	0.682	0.447	0.737	1			
Reconocimiento y compensación	0.787	0.606	0.849	0.754	1		
Motivación en el trabajo	0.828	0.817	0.904	0.678	0.789	1	
Generación Y	0.849	0.737	0.882	0.628	0.766	0.890	1

La correlación es significativa al nivel 0,01 (bilateral). La tabla muestra los resultados del análisis de correlación entre las variables, dichos resultados se consideran altos. Fuente: Elaboración Propia (2016).

Es importante señalar que la percepción de los trabajadores respecto a la empresa en las variables estudiadas es mayormente positiva, en el baremo el mayor porcentaje se evalúa en la opción bueno, destaca la variable reconocimiento y compensación tiene un 38% en la opción regular, lo que representa un foco rojo que debe atenderse. Asimismo un 21% valora como regular la calidad de vida, un signo a tener en cuenta, ya que estas variables pueden estar incidiendo en la rotación, la tabla 4 ilustra los resultados.

Tabla 2: Percepción de las Variables de Investigación

	Malo	Regular	Bueno	Total
Prácticas de la Organización	0%	13%	87%	100%
Organización	0%	15%	85%	100%
Personas	0%	13%	87%	100%
Calidad de Vida	0%	21%	79%	100%
Reconocimiento y Compensación	3%	38%	59%	100%
Motivación en el Trabajo	0%	15%	85%	100%
Generación Y	0%	15%	85%	100%

La tabla presenta los resultados según la percepción del trabajador sobre las variables de estudio. La mayoría se han calificado en forma positiva, pero se tiene una señal preventiva en relación a la percepción de la calidad de vida y una señal de alarma en la percepción de reconocimiento y compensación. Fuente: Elaboración Propia (2016)

Modelo para Calcular Costos de Rotación de Personal

La industria de desarrollo de software tiene un comportamiento particular en relación al resto de las industrias, su personal operativo normalmente es un profesionista en el área de informática, computación o áreas afines que cuenta con una o varias certificaciones en tecnologías de redes y telecomunicaciones como voz, seguridad y servicios inalámbricos, entre otras; es importante indicar que el capital humano con estas características es muy escaso en México, por lo que reemplazarlo es un reto que puede requerir varios meses. Por ello se plantea un modelo sobre los costos implicados en este proceso: Costos de Reclutamiento y Selección

Entrevista de Salida del Colaborador: El tiempo de entrevista del trabajador con el departamento de Recursos Humanos es de aproximadamente de una hora.

Acciones Administrativas y Registros: una hora utilizada por el departamento de Recursos Humanos para dar de baja al colaborador y otras acciones administrativas, dos horas utilizadas por el departamento de Nominas para el trámite de baja y finiquito del trabajador.

Costos por Anuncio (bolsa de trabajo); se calculan tomando como base el costo anual por inscripción en las páginas de internet de las bolsas de trabajo entre el número de colaboradores ingresado.

Costo de Primera Entrevista: los salarios del personal de reclutamiento y selección tomando en cuenta ocho horas de trabajo por día.

Costo de entrevista técnica: los salarios del personal de reclutamiento y selección en entrevista técnica, y 5% del costo mensual del salario de los gerentes.

Recolocación de Personal Seleccionado
Costo de viaje, en caso de vivir en una localidad diferente a donde se ubica la empresa.
Costo de departamento para visitas.
Costo de cambio de casa.
Costo de alimentación.
Entrenamiento de Inducción
Servicio de recepción de personal
Costo de entrenamiento de Inducción, personal involucrado
Costo de alimentación en entrenamiento de inducción.
Práctica y Entrenamiento para alcanzar el rendimiento medio normal para la organización.
Entrenamiento Inducción en el puesto 30 días.
Entrenamiento Técnico de Inducción en el puesto 30 días.

Considerando los costos antes señalados se tiene un promedio de $xx, el cual varía según el puesto, dado que hay puestos donde se requieren capacidades y certificaciones de vanguardia que dificulta el encontrar candidatos.

CONCLUSIONES

El estudio permite ilustrar un cambio en el paradigma de la rotación de personal, principalmente ocasionado por las diferencias culturales de las personas, mientras los miembros de la generación X buscaba un empleo para toda la vida, los jóvenes miembros de las generaciones Y y Z tienen un enfoque de corto plazo, esto se infiere a partir de las correlaciones encontradas entre algunas variables e indicadores demográficos. En empresas vinculadas con la innovación continua como es el caso de la industria de desarrollo de software el costo de reemplazo de una vacante operativa es muy alto, pero pareciera que no es posible retener al personal, sino que se ha entrado en una etapa donde el personal transita permaneciendo un corto tiempo en la empresa (de máximo 3 años). En tal sentido es importante en el futuro investigar si el uso de algunas estrategias podría ampliar el periodo de permanencia, al mismo tiempo crear esquemas de equipos de aprendizaje que sirvan para desarrollar capacidades en los trabajadores y mediante esquemas de vinculación con centros educativos incidir en la formación y certificación de profesionistas que pudiesen ser candidatos a contratar, como una incubadora germinadora de semillas.

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LA TRASCENDENCIA DE LOS EGRESADOS DEL CENTRO UNIVERSITARIO DEL SUR EN LAS MIPYMES DEL SUR DE JALISCO

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RESUMEN

Las instituciones de educación superior tienen un importante compromiso con la sociedad, específicamente con la formación de profesionales que se desempeñen de manera productiva en la sociedad, que dicho sea de paso, los esperan con grandes expectativas. Esta investigación está orientada a determinar el desempeño que los egresados del Centro Universitario del Sur de la Universidad de Guadalajara que han tenido en las respectivas mipymes del Sur de Jalisco en las que fueron contratados. Este estudio se divide en dos secciones, la sección A de los egresados y la sección B de los empleadores. El estudio es de tipo transversal correlacional. La población que se consideró fue de 4099 egresados de 14 programas educativos (PE), con una muestra de 336. Los resultados que se obtuvieron indican que el 74% de los encuestados han tenido como máximo dos empleos desde su salida de la escuela, el 53% prefieren trabajar en empresas grandes aunque sea en modestos puestos operativos por lo que la correspondencia de su formación académica con respecto a la función desempeñada no coincide en el 46% de los casos. Finalmente se observa que la percepción tanto los egresados como los empleadores con respecto al desempeño de los primeros es muy similar por lo que existe confianza en ambos tanto para estudiar en el Centro Universitario del Sur como de contratar egresados de esta institución.

PALABRAS CLAVE: Trascendencia, MiPyMes, Egresados, CUSUR, Sur de Jalisco

THE TRANSCENDENCE OF THE GRADUATE FROM THE CENTRO UNIVERSITARIO DEL SUR ONTO MICRO, SMALL AND MEDIUM BUSINESESS FROM SOUTH OF JALISCO

ABSTRACT

Higher education institutions have an important compromise towards society, specifically forming professionals that can productively perform in society, by the way, to those who have great expectations. This paper is orientated to determine the performance of those who graduate from The Centro Universitario del Sur into the micro, small and médium businesses from South of Jalisco in wich they were hired upon. This research is divided in two sections, section A from the graduate, and section B from the employers. The study is a cross-sectional, correlational. The population in this case is of 4099 graduated from 14 educative programs (EP) and a sample of 336. The results showed that 74% have had only two Jobs since leaving school, 53% rather work in big companies despite working in modest operative tasks, due this fact 46% of the sample do activities not corresponding to their majors. Finally,we can notice that te graduated and the employer perceptions are equall accordingly the performance, due to this both have confidence in studing in Centro Universitario del Sur for one side, and in the other side, hireing graduates from such institution.

JEL: M1, Y4, Z1,

KEY WORDS: Transcendence, Mipymes, Graduate, CUSUR, South of Jalisco

INTRODUCCIÓN

La Educación Superior en México, en términos actuales, está sustentada en un sistema variado y multidisciplinario en donde se Integran Instituciones de Educación Superior (IES) públicas y privadas, mismas que están conformadas de acuerdo a su objeto y se distribuyen en Institutos Tecnológicos, Universidades, Universidades Politécnicas, Escuelas Normales de Educación, etc. En particular las IES de corte público han sido criticadas por no haber mejorado en relación a su planeación y gestión. Pisapia (2010), menciona que el problema radica en la dificultad por parte de los líderes de identificar las necesidades críticas de las sociedades que les permitan abonar en los temas principales asociados con el éxito. En otras palabras, la innovación educativa es un elemento fundamental que puede resolver la problemática planteada con anterioridad.

Las IES tienen la obligación de atender las necesidades de sus respectivos entornos sociales con programas educativos que respondan a las mismas, estos programas deben de contener todos los elementos, no solamente técnicos, sino que también de formación personal, ética, moral, etc., de los alumnos. En la sociedad moderna, el conocimiento ya no se considera monopólico, existe una sociedad del conocimiento que desde hace ya varios años está impulsando fuertemente los aspectos cognoscitivos de la educación superior, esto con el objeto de establecer un trabajo colaborativo entre todos los agentes que intervienen en el proceso de transformación de la educación superior hacia un nuevo paradigma, en donde los integrantes orientes sus esfuerzos hacia la creación de un mayor beneficio a todos los integrantes de esta sociedad que se orienta a las nuevas formas de educar basadas en un modelo tripartita o de triple hélice, y con esto cambiar el modelo de enseñanza al de aprendizaje como lo explica Cano (2008). Precisamente este aspecto de colaboración triple hélice le permite a la IES conocer la problemática del sector empresarial y del sector gobierno, de tal manera que pueda construir programas y estrategias de estudio que abonen a las competencias requeridas por los alumnos y que satisfagan las necesidades de los sectores antes mencionados. Ahora bien, no solamente se requiere que el alumno tenga los conocimientos teóricos y prácticos de su área de especialidad, es fundamental que estos cumplan con aspectos importantes como la integridad profesional, la ética, la moral en donde estas cualidades en la mayoría de los casos son los primeros factores que se toman en cuenta en las empresas para poder integrar al egresado a sus actividades, (Damian, et al., 2010). Actualmente los requerimientos de la formación académica de un profesionista tienen tres aspectos importantes.

El desarrollo del conocimiento general
El desarrollo del conocimiento laboral
La experiencia en el trabajo

Sin embargo, la experiencia ha sido un elemento muy difícil de integrar a la formación principalmente teórica de los estudiantes en los contextos de su entorno (social, laboral, etc.), precisamente por esta falta de experiencia es que las IES deben dar mayor énfasis a las experiencias de trabajo a través de un programa de inserción de dichos estudiantes a las prácticas profesionales y trabajo de campo que enriquezca las habilidades laborales de los mismos, (Estrella y Ponce, 2006). Definitivamente las IES han tenido logros importantes en la formación de sus estudiantes, sin embargo aún no se han estrechado las relaciones que demandan la empresa y la sociedad. Con el afán de no rezagarse en su instrucción y programas académicos, muchas IES ofertan en el mercado estudiantil carreras novedosas sin considerar si estas en realidad son solicitadas por el campo laboral traduciéndose en mayor desempleo de los egresados, (Guzmán, et al., 2008). Uno de los principales problemas a los que se enfrentan los alumnos es el tiempo en el que termina sus créditos académicos, la mayoría de las veces, las condiciones de mercado laboral ya han cambiado dejando en desventaja al recién egresado y futuro profesional. Ante esto es fundamental que los programas de estudio se mantengan de acuerdo a las circunstancias de su entorno.

REVISIÓN LITERARIA

El asunto de la pertinencia de los programas educativos se analiza ya desde la década de los sesenta —año en que Philip Coombs publicara La crisis mundial de la educación—, cuando el análisis minucioso de los sistemas educativos se encontró con que las instituciones de educación superior se enfrentaban a retos muy similares, entre los que destacaban las desigualdades educativas y la proliferación de desequilibrios entre la educación y el empleo (Martuscelli; Martínez, 2003). Ya Coombs nos advertía que estos desequilibrios se deben a las diferencias existentes entre los tiempos de respuesta del mercado laboral contra los del sistema educativo: mientras que el primero se comporta con base en las características del modelo de desarrollo económico imperante; el segundo busca responder a las demandas de mano de obra calificada sobre su propio ritmo, lo que inevitablemente lleva a un desajuste entre las necesidades empresariales de determinada región y la formación de profesionales capacitados para cubrirlas (Fuentes et al., 2013).

Para Martuscelli y Martínez (2003), la anterior situación se suma a la heterogeneidad que tiene el mercado laboral mexicano, provocada por las micro, pequeñas y medianas empresas que constituyen la principal fuente generadora de empleos y que carecen de capacidad de coordinación con las IES, lo cual se traduce en la incapacidad de transmitirles sus necesidades. Es entonces cuando cobra importancia el concepto de Pertinencia de los Programas Educativos, pues nos aproxima a darle solución a aquella interrogante que yace detrás de la decisión de los estudiantes universitarios: ¿qué carrera debo estudiar que sea necesaria en el mercado laboral actual? La Universidad de Guadalajara define, en su Plan de Desarrollo Institucional (2014), que la Pertinencia "En el ámbito educativo se refiere a la congruencia entre las necesidades externase internas del contexto en el que se inscribe una institución educativa respecto alos programas, proyectos y acciones realizadas para atenderlas, y que deben ser congruentes con la misión y visión institucionales". Dado el escenario, el Centro Universitario del Sur (CUSur) pretende establecer, en su Plan de Desarrollo de Centro (PDC), una vinculación directa con su región, reconociendo así la pertinencia como la capacidad de los programas educativos para responder a las necesidades y expectativas de la comunidad". A pesar de que no profundiza en el tema, el PDC analiza la situación de su región de impacto respecto a su referente directo, el Plan Nacional de Desarrollo, y evidencia la preocupación de que los Programas Educativos del CUSur favorezcan la transformación y el desarrollo del área de incidencia, cerrando las brechas que existen entre los modelos de enseñanza en las escuelas y las necesidades planteadas por una comunidad que se transforma continuamente (PND, 2013), generando así profesionistas capacitados en campos del conocimiento variados y transdisciplinarios.

El PDC del CUSur menciona también que es prioritario "que los programas educativos tengan pertinencia con las necesidades del entorno de manera que la educación superior realmente tenga un enfoque regional actuando a favor del desarrollo sustentable" (PDC, 2014). En esta búsqueda de la sustentabilidad de los PE, se esconde un análisis que el CUSur hace de su región de incidencia, desde un punto de vista económico, social y cultural. Es aquí donde los estudios de seguimiento de egresados cobran un papel importante, pues permiten reconocer los efectos que nuestros alumnos tienen al momento de su inserción en el mercado laboral. De estos efectos dependen, en gran manera, la visión que los empleadores en nuestra región de impacto ganan respecto de nuestros egresados y, en consecuencia, las expectativas de los alumnos de bachillerato que pretenden ingresar a nuestro Centro Universitario, pues una mala respuesta por parte del mercado afectará las expectativas de los estudiantes potenciales de nuestra institución.

Contexto

El Centro Universitario del Sur (CUSur) es una sede de la Universidad de Guadalajara en Ciudad Guzmán (sur del estado de Jalisco), abrió sus puertas en mayo de 1994 ofreciendo solamente las carreras de Medicina Veterinaria y Zootecnia, Médico Cirujano y Partero y Licenciado en derecho. Actualmente el CUSur alberga 5,601 alumnos, 437 académicos, 14 programaas de licenciatura, 4 programas de maestría y 2 programas de doctorado. Por otro lado el sur de Jalisco es una región que tiene elementos que la hacen tener

ciertas ventajas comparativas, por ejemplo, está situada a 2 horas del puerto de cabotaje más grande de México (Manzanillo, Colima), a 1.5 horas de la ciudad de Guadalajara, capital del estado de Jalisco y con gran movimiento comercial, académico, cultural y recreacional, de hecho se constituye como uno de los polos de desarrollo más importante de México. Esta región en particular se caracteriza por concentrar dos empresas grandes empresas cementeras (Cementos Tolteca y Cementos Guadalajara), un ingenio azucarero en la población de Tamazula, además de diferentes invernaderos de frutos rojos (frambuesa, cereza, etc) y grandes parcelas aguacateras

METODOLOGÍA

El estudio es de tipo transversal correlacional. La población que se consideró fue de 4099 egresados de 14 programas educativos (PE), con una muestra de 336. Se realizó la validación del contenido de los instrumentos mediante la aplicación de un pilotaje de 17 encuestas, así mismo se corrió la prueba de Alpha de Cronbach con un valor de 0.723 para el estudio de egresados y 0.703 para el estudio de empleadores, por lo que los instrumentos se consideran válidos. La muestra se ajustó puesto que el número de egresados es diferente en cada carrera, por lo que se utilizó el teorema del límite central que establece que una muestra de 30 elementos o más garantiza que la distribución de los datos obtenidos sea normal, por lo que la muestra final es de 336 elementos que representa un 8.20 % de la población. Para seleccionar a los empleadores se utilizó la técnica bola de nieve evitando con esto que el encuestado se negara a ser entrevistado. En la tabla 1 se muestra la distribución de egresados por programa educativo

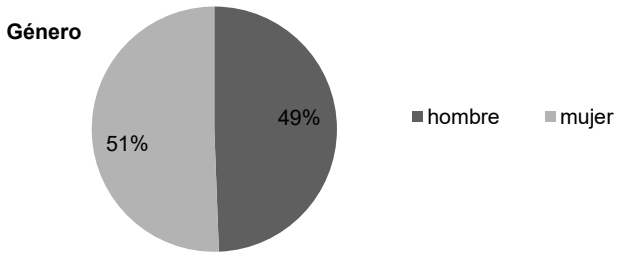
Tabla 1: Distribución de Egresados Por Programa Educativo

					Promedio	
Carrera	Egresados	Encuestados	H	M	H	M
Licenciatura en Psicología	347	30	11	19	36.67%	63.33%
Técnico en Enfermería	905	30	5	25	16.67%	83.33%
Licenciatura en Agronegocios	95	30	24	6	80.00%	20.00%
Licenciatura en Enfermería	409	30	5	21	16.67%	83.33%
Licenciatura en Letras Hispánicas	15	12	4	8	33.33%	66.67%
Licenciatura en Médico Veterinario Zootecnista	230	30	23	7	76.67%	23.33%
Licenciatura en Médico Cirujano y Partero	866	30	22	8	73.33%	26.67%
Licenciatura en Negocios Internacionales	387	30	17	18	56.67%	43.33%
Licenciatura en Nutrición	386	30	7	22	23.33%	76.67%
Abogado	400	30	10	20	33.33%	66.67%
Ingeniería en Telemática	21	21	14	7	66.67%	33.33%
Maestría en Comp. Alimentario	3	3	1	2	33.33%	66.67%
Maestría en Admón. de Empresas	35	30	23	7	76.67%	23.33%
	4099	336	166	170	47.95%	52.05%
		TOTAL	49.40%	50.60%		

Fuente: Elaboración propia

RESULTADOS

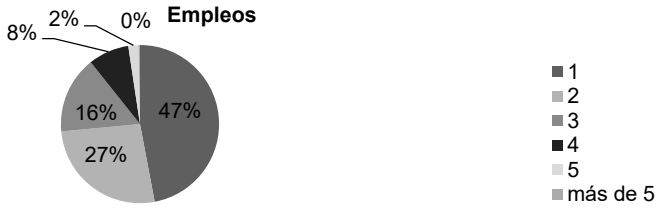
Figura 1: Distribución de los Egresados Por Género



En la figura 1 se observa que la proporción por género es casi igual, sin embargo la distribución por carrera establece diferencias muy notorias a esta media. Fuente: Elaboración propia

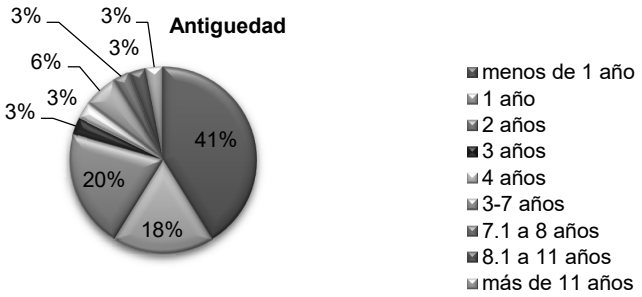
A pesar de que la muestra por género se aprecia equilibrada en la figura 1, en la tabla 1 existen carreras en las que se concentra un porcentaje mayor de género femenino, los casos más notorios son el de enfermería con el 83.33% y nutrición con el 76.67%, pero la que llama la atención es la carrera de abogado en donde tradicionalmente se inscriben hombres, en este caso las mujeres representan el 66.67% de la matrícula. Por su parte las carreras con mayor concentración de hombres son Agronegocios con el 80%, Médico Veterinario y la maestría en Administración de Empresas con el 76.67%, Médico Cirujano 73.33% y Telemática con el 66.67%. Vale la pena comentar que en ningún caso los empleadores se refirieron a la condición de género para poder contratar al egresado o egresada. Daniels, Radebaugh y Sullivan (2006), establecen que la falta de equidad en la contratación, aún en países con bastante población de mujeres se traduce en actitudes que limitan la productividad de las empresas.

Figura 2: Número de Empleos Que el Egresado ha Tenido Desde su Primera Contratación



Fuente: Elaboración propia

Figura 3: Antigüedad del Egresado Como Trabajador de la Empresa

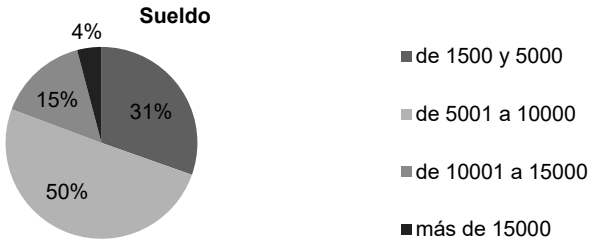


Fuente: Elaboración propia

En la figura 3 se confirma la estabilidad que los egresados mostraron en el número de empleos desempeñados desde su salida en la gráfica anterior, como se puede observar que el 42 % tiene por lo menos tres años en su empleo actual.

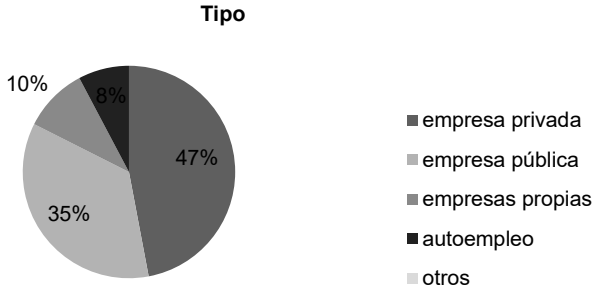
En la figura 4 se puede observar que el 19% de los encuestados tiene un ingreso mayor de los 10 mil pesos los que no es nada despreciable, sin embargo la mayor concentración se encuentra en un rango de segmento medio.

Figura 4: Sueldo Percibido Mensualmente Por el Egresado



Fuente: Elaboración propia

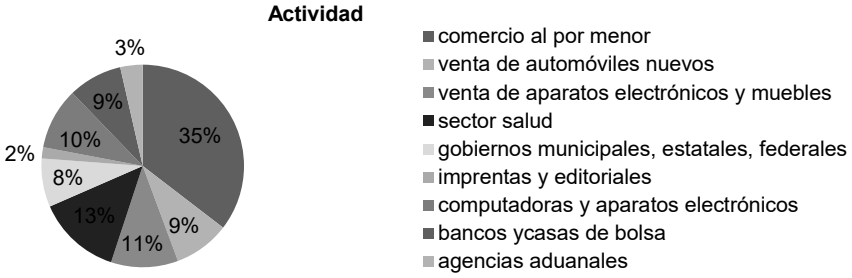
Figura 5: Tipo de Unidad Empleadora



Fuente: Elaboración propia

En la figura 5se puede observar que los egresados están optando por adquirir su experiencia en empresa privadas con un 57% (como empleados o en empresas propias), considerando el autoempleo como una labor no necesariamente formal, sin embargo la tendencia de trabajar para sí mismo es una condición que se observa cada vez con mayor frecuencia.

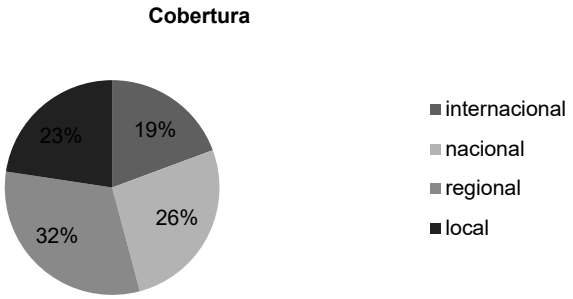
Figura 6: Actividad Específica de la Organización



Fuente: Elaboración propia

De los egresados que trabajan en el sector público (21 %) el 62% de estos están concentrados en el sector salud, esto marca la fuerte influencia que el CUSur tiene en este sector. En la gráfica 6 se puede apreciar dicho aspecto.

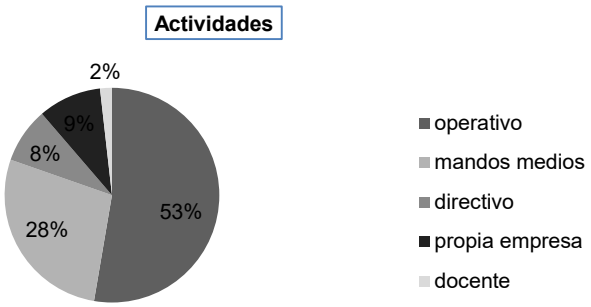
Figura 7: Cobertura Geográfica de la Organización



Elaboración propia

En la figura 7 se observa que solo el 23% de los encuestados manifestó desarrollar sus actividades laborales dentro del municipio de Zapotlán el Grande, es de llamar la atención que el 19% labora en una organización de carácter internacional, lo que pone de manifiesto el crecimiento de este sector. Fuente:

Figura 8: Tamaño de la Organización



Fuente: Elaboración propia

Es de notar que el 53% de los egresados encuestados en la gráfica 8 laboran en empresas catalogadas como grandes, con más de 250 empleados, mientras que solo el 47 % labora en empresas caracterizadas como MiPyME´s.

Figura 9: Actividades Desempeñadas Por el Egresado

Fuente: Elaboración propia

Como se aprecia en la figura 9, la mayor parte de los encuestados (53%) desarrollan actividades de índole operativo, es decir; si seguimos en el mismo contexto de ideas dela gráfica 8, podemos inferir que dichos egresados prefieren laborar en grandes empresas aunque desempeñen puestos modestos con sueldos no mayores a 10 mil pesos.

Correspondencia del Trabajo Realizado Con Respecto a la Formación Universitaria

En lo referente a la correspondencia se encontró que el 60% de los encuestados refirieron tener bastante correspondencia del trabajo realizado con respecto a su formación universitaria. Como lo afirman Chignoli, Rabazzi y Peralta (2004), es muy importante que el egresado se sienta satisfecho con la labor desempeñada, siendo uno de los factores de satisfacción la correspondencia de lo estudiado con lo laboral. Ahora bien; para para el 40% que manifestó no haber correspondencia se describieron los principales factores.

27% Manifestaron que realizando el trabajo actual tenían mayor oportunidad de crecer
16% No encontraron un trabajo relacionado con sus estudios
13% El trabajo actual les pareció más interesante
12% El trabajo se encuentra en la localidad conveniente del egresado
10% Les era conveniente para poder atender obligaciones familiares
7% Fueron ascendidos a una categoría distinta
6% encontraron mayor seguridad
9% Tienen horarios flexibles, mayores ingresos, fue la primera oportunidad de empleo

Así mismo en este rubro, se observó que el 42% de los encuestados mencionaron que sus expectativas en cuanto al empleo fueron más altas de lo que realmente obtuvieron, por este motivo consideran que su situación actual es por lo menos peor de la correspondencia que esperaban una vez que terminaron sus estudios. Desde el punto de vista de los empleadores, estos mencionaron que en el 27% de los casos contrataron al egresado con poca o nula correspondencia con su formación académica. De la misma manera los empleadores evaluaros de 1 a 5 donde 5 es el mayor énfasis y 1 el menor enfasis que se le debe dar mayor énfasis a las prácticas profesionales 4.5, la formación ética y de valores 4.2 y mejorar los contenidos técnicos 4.0, el menor énfasis para contenidos metodológicos 3.2.

Satisfacción con las Actividades Desempeñadas

En este segmento se observa que el 51% de los encuestados están muy satisfechos con el trabajo que desempeñan actualmente y la razón primordial para esta afirmación es que han obtenido ingresos mayores a los 10 mil pesos, que considerando la zona, no son para nada despreciables, y esto también se demuestra ya que el 42% tiene por lo menos 3 años trabajando en la misma empresa, esto a pesar de la falta de correspondencia de la formación profesional con el trabajo desempeñado en algunos de los casos. Ahora bien, los empleadores manifestaron que el 77% de los egresados del CUSur tienen por lo menos buena formación, particularmente cuando se les comparó con egresados de otras instituciones educativas sin embargo recomendaron que estos fueran capacitados con más contenidos teóricos pero principalmente prácticos que les pudieran ayudar en el desempeño de sus actividades. Debido a estas circunstancias el 97% de los empleadores encuestados mencionaron que definitivamente recomendarían a los egresados del CUSur con sus colegas. Así mismo el, para el 59% de los empleadores la imagen del CUSur es poco importante al momento de contratar. Así mismo los empleadores manifestaron, en valores de 1 al 5 donde 5 es lo más importante y 1 lo menos importante, que la competencia más importante que buscan en el egresado es la habilidad para trabajar bajo presión con 4.5, habilidad para solucionar problemas 4.3, habilidad para actuar con compromiso 4.2, habilidad para trabajar en equipo y habilidad para innovar 4.1, por otro lado las menos importantes, conocimientos especializados, expresión escrita y dominio de la informática con 3, reflexionar sobre su propia conducta 2.6 y dominio de una segunda lengua 2.5

Carreras Más Demandadas Por los Empleadores

De acuerdo con esta investigación las carreras tradicionales del CUSur más demandadas por los empleadores de la región son:

Negocios Internacionales
Médico Cirujano y Partero
Médico Veterinario Zootecnista
Derecho
Psicología
Nutrición

Petición de carreras nuevas:

Cultura física y deporte
Geofísica
Agrobiotecnología
Sistemas biológicos

Criterios de Contratación

Por otro lado los criterios de contratación evaluados por los empleadores en escala de 1 a 5 en donde 1 es lo menos importante y 5 lo más importante muestran lo siguiente: Experiencia práctica 4.9, carrera estudiada 4.7, presentación personal 4.6, comportamiento durante la entrevista 4.5, resultados de las pruebas de contratación 4.1, tesis 3.9, edad 3.6, género (sexo) 3.1, calificaciones 2.8, estado civil 2.5, nombre de la universidad de egreso 2.4, religión 2.2, recomendación de terceras personas 2.1.

CONCLUSIONES

El estudio manifiesta que en general los egresados y los empleadores tienen confianza en el CUSur para la formación de profesionistas, así mismo se pudo apreciar que los estudiantes buscan el arraigo en sus lugares de origen sin embargo las oportunidades de laborar en estos sitios en realidad no son tan bien pagadas, por lo que optan por emigrar, ya sea al interior del estado o a otros estados vecinos.

Por otro lado, se observó que la percepción del egresado y del empleador son similares en cuanto a las características que el aspirante debe reunir para poder ser contratado por la unidad empleadora. Al observar las competencias requeridas para desarrollar el trabajo, estas se mostraron solo un poco diferente en lo manifestado tanto por el egresado como por el empleador. Se observa que la confianza que el empleador tiene en los egresados del CUSur es similar a la satisfacción que los egresados muestran de haber cursado sus estudios en este centro.

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BIOGRAFÍA

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DESARROLLO SUSTENTABLE EN LAS EMPRESAS VITIVINÍCOLAS DE LA ANTIGUA RUTA DEL VINO EN ENSENADA, BAJA CALIFORNIA

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RESUMEN

La naturaleza es indispensable para la supervivencia del ser humano, pues le brinda los recursos que hacen posible satisfacer sus necesidades, por lo tanto el ser humano tiene la obligación ineludible de buscar opciones que le permitan continuar gozando de estos recursos, sin poner en riesgo su existencia; cuidando de esta forma su propio bienestar y el de las generaciones futuras. Lo anterior solo es posible a través de un equilibrio entre la sociedad y la naturaleza, esta es la causa del creciente número de empresas que integran el concepto de desarrollo sustentable en su planeación estratégica, pues esto les permite asegurarse de seguir contando con elementos para producir, y en algunos casos disminuir sus costos de producción o generar nuevos ingresos, aspectos trascendentales para permanecer en un mercado que cada día es más competitivo. En esta investigación, se analiza el desarrollo sustentable en las empresas vitivinícolas ubicadas en la antigua ruta del vino, donde los resultados mostraron que el manejo de subproductos, la estructura de sus instalaciones y una cultura organizacional sustentable han hecho posible a estas empresas competir en un mercado creciente.

PALABRAS CLAVE: Competitividad, Desarrollo Sustentable, Vitivinícola

SUSTAINABLE DEVELOPMENT IN THE WINE INDUSTRY AT OLD ROUTE OF WINE ENSENADA, BAJA CALIFORNIA

ABSTRACT

Nature is indispensable for human survival because it provides the resources that make it possible to meet their needs, therefore human beings have an inescapable obligation to seek options that allow you to continue to enjoy these resources without jeopardizing their existence; thus taking care of their own welfare and that of future generations. This is only possible through a balance between society and nature, this is the cause of the growing number of companies that integrate the concept of sustainable development in their strategic planning, as this allows them to make sure to continue to have elements to produce and in some cases reduce production costs and generate new revenue, transcendental aspects to remain in a market that is increasingly competitive. In this research, sustainable development in wine industry located in the old route of wine, where the results showed that the product management, the structure of its facilities and sustainable organizational culture have made it possible for these companies to compete in analyzing a growing market.

JEL: O14, L66, Z21

KEYWORDS: Competitiveness, Wine Industry, Sustainable Development

INTRODUCCIÓN

El concepto de desarrollo sustentable a través de los últimos años se ha manejado como una de las principales temáticas de discusión alrededor del mundo, y a pesar de contar con el interés tanto de gobiernos, organizaciones y diversas instituciones, aún hace falta investigaciones y su aplicación de las mismas en las actividades económicas. Lo anterior se ha desatado debido a factores como el aumento considerable y constante de la población, que demanda la satisfacción de necesidades mediante el uso de los recursos naturales, sin embargo, estos recursos deben ser manejados de manera racional y planificada, puesto que de ello depende su subsistencia y uso por parte de las futuras generaciones. Por lo tanto constantemente se realizan investigaciones que tienen como objetivo al mismo tiempo de crear conciencia el desarrollar técnicas o herramientas que le permitan al ser humano contar en un futuro con estos recursos.

La importancia del desarrollo sustentable radica es clara desde el momento de analizar su concepto "busca proveer a la población de los recursos necesarios para su desarrollo de manera equitativa, propendiendo por un cambio en la relación sociedad-naturaleza, en la cual la explotación de los recursos naturales y la producción, no están dirigidas a las demandas del mercado, sino a las necesidades de subsistencia de toda la población." (Mello, 2005) Cuando las empresas comprenden la importancia de cuidar su entorno para continuar viéndose beneficiadas y sobre todo cuidar este derecho en las generaciones futuras, entonces, y solo entonces se habla de empresas con responsabilidad. Las empresas dedicadas a la vitivinicultura que se encuentran establecidas en la antigua ruta del vino, a pesar de contar con sus características propias como cada empresa, cuentan con algunas similitudes entre ellas, el hecho de haber utilizado en por lo menos los últimos dos años sus subproductos, el tener conocimiento de la existencia de instalaciones ahorradoras de energía, o el hecho de que todas realizan constantemente actividades de cuidado al medio ambiente; claro que esto no necesariamente indica que dichas similitudes son realizadas por los mismos motivos o con los mismos resultados, pues mientras para algunas empresas es benéfico realizar estas prácticas, para otras no lo es en lo absoluto, aunque al realizarlo obtienen un beneficio. Es decir en algunos casos las diferencias entre las empresas productoras, son más de percepción que por resultados obtenidos. Exenten diversas iniciativas de producción sustentable en regiones vitivinícolas, como por ejemplo en California y Nueva Zelanda donde hay programas de prácticas sustentables de certificación voluntaria para la producción de vid y la elaboración de vinos. Dicho lo anterior, se presenta esta investigación organizada de la siguiente forma: en la parte inicial se realiza una revisión literaria, seguida por la descripción del método, para continuar con la discusión y resultados, encontrando en la última parte como cierre, la presentación de conclusiones.

REVISIÓN LITERARIA

El concepto de desarrollo sustentable fue definido en 1987 por la Comisión Mundial sobre el Medio Ambiente y el Desarrollo (CMMAD) como: "un desarrollo que satisface las necesidades del presente sin menoscabar la capacidad de las futuras generaciones de satisfacer sus propias necesidades" (CMMAD, 1987), y aun estando a más de veinticinco años se sigue hablando del tema, puesto que su relevancia no caduca, ya que la población se encuentra en aumento considerable y continuamente, factor que le permite mantenerse como una temática actual y trascendente en investigaciones, y que ha dado paso incluso a modificaciones en la legislación, o creación de normativas específicas que regulen su aplicación al manejo de los recursos naturales. Por su parte la competitividad en el sentido microeconómico se define por "la capacidad de las empresas para competir en los mercados y en base a su éxito ganar cuota de mercado, incrementar sus beneficios y crecer: generar valor para los accionistas y riqueza para la sociedad" (Berumen, 2006). De acuerdo a lo anterior, es importante incrementar las investigaciones relacionadas con el uso y explotación de los recursos naturales producidos en esta superficie, puesto que de ello dependerá su permanencia y disfrute, además de los empleos directos e indirectos que origina y que impactan económicamente en la localidad.

La relación entre los temas de desarrollo sustentable y competitividad, descritos anteriormente, resultan oportunos, pues permiten ser puestos en práctica al mismo tiempo, en otras palabras, es posible el manejo de recursos para satisfacer las necesidades de la generación actual, sin poner en riesgo el bienestar de las futuras descendencias estando dentro de una dinámica de competencia y generando utilidades, en pocas palabras los conceptos de ninguna forma se encuentran confrontados y es justamente la relación entre ellos lo que hace interesante el planteamiento de un modelo que los incluya. De acuerdo a cifras del Instituto Nacional de Estadística y Geografía (INEGI) en el año 2011, Baja california cuenta con una superficie de 71, 450 kilómetros cuadrados, que representa el 3.6% de la superficie del país. (INEGI, 2011) En el estado de Baja California, se encuentra el municipio de Ensenada, el mayor en territorio, ya que cuenta con una superficie continental de 52, 482.40 kilómetros cuadrados, localizado a 31° 52´ de latitud norte y a 116° 37´ de longitud oeste. Al ser costa, el municipio a través de su historia ha desarrollado la pesca como una de sus actividades principales, y como ejemplo se puede mencionar que en el año de 1990, Ensenada era "el municipio con mayor volumen de pesca en el país y el más grande de los puertos pesqueros del pacifico mexicano" (Nolasco, M.,MolinaV.,Acevedo, M., Roldán, I.,Bravo, M., Merino, S., 1992)

No obstante el sector pesquero, después de destacar a nivel nacional, se vio frenado, generando desempleos y crisis económica en la región, debido al embargo atunero decretado por los Estados Unidos de Norteamérica, aunque para muchos este acto fue "la respuesta norteamericana a varias medidas tomadas por el gobierno mexicano… la primera fue la de extender el mar patrimonial mexicano a 200 millas y no firmar más contratos de captura de camarón ni de atún con las flotas extranjeras… la segunda fue la de retirarse de la Comisión Interamericana del Atún del Pacifico… en protesta por el bajo monto relativo de la cuota de captura para los países miembros" (Alcalá, G. 2003) Con situaciones como la anterior, las organizaciones internacionales, no solo se han preocupado por actividades pesqueras, pues la actividad agrícola, que tiene también historia importante en la alimentación y el desarrollo del ser humano, es una actividad realizada por miles de años, y que ha permitido al hombre cambios tan importantes como el permitirle establecerse en un lugar, pasando de ser nómada a sedentario y permitiendo así su organización y desarrollo hasta lo que actualmente conocemos.

La Organización Internacional de la Viña y el Vino en el plan estratégico 2010-2014 tiene entre sus análisis que la industria productora de vino debe responder a retos medioambientales, climáticos, sociales y tecnológicos, tales como: la producción sostenible y el cambio climático. (Organización Internacional de la Viña y el Vino, 2011) El municipio de Ensenada que cuenta con un clima mediterráneo, no ha sido la excepción, pues se ha distinguido a través del tiempo por ser un lugar productor de uva y vino, hasta convertirse en la actualidad en la zona con mayor producción de vino a nivel nacional, logrando de esta forma posicionarse a nivel nacional como el municipio con mayor cantidad de casas productoras de vino mexicano. En Baja California, la extensión de terreno sembrado con vid asciende a 4,500 hectáreas, con un volumen de producción de más de 30 mil toneladas y continúa en constante crecimiento. En esta zona se produce 90% de los vinos que se elaboran en el país, con alrededor de 20 millones de litros anuales. El valor del producto nacional anual de la uva está cotizado en 152 millones de dólares y constituye una fuente muy importante de empleos. (Martínez, 2014)

Pero ¿qué hay de los problemas que enfrentan los productores? Desde la escasez de un recurso tan indispensable como es el agua, pasando por reordenamientos poblacionales, cambio en uso de suelo, hasta los cambios en las características propias de la tierra, sus atributos y composiciones esenciales, hasta los problemas organizacionales y de asociación entre las diversas casas productoras, y que de alguna forma le pueden ayudar a subsistir, permanecer y competir con otras zonas, o que por el contrario, en un momento dado pueden ser esta combinación de factores, una clave en su extinción. Además de los puntos anteriores, cabe mencionar la cultura organizacional propia de cada casa productora, pues depende de su fundador, de las personas en quienes recae la responsabilidad de la empresa, la forma en que son capacitados los

empleados, y las acciones que son dirigidas por los mandos superiores enfocadas al cuidado del medio ambiente, pues es bien sabido que las guías son fundamentales en las conductas de los trabajadores.

El manejo de subproductos en la industria vitivinícola es cada vez más analizado, pues generalmente se entiende que el cultivo de uva es para uva de mesa, o para la elaboración del vino, no obstante dentro de este proceso de fabricación de vino, existen residuos con propiedades que si bien no son utilizados completamente en el proceso principal, si pueden ser utilizados con diversos fines, en promedio, se estima que de la cantidad de uva que entra en una bodega productora de vino, el 83% corresponde a la pulpa, mientras que el 17% restante se compone de hollejos, pepitas y raspones, mismo que es desechado, lo que a nivel nacional representa una cantidad de toneladas importante que puede ser utilizada para fines más allá de abono, pudiendo ser utilizada en la obtención de combustible, pues antiguamente ya se transformaban los sarmientos en carbón vegetal, esto debido a su poder calorífico. También es posible la obtención de aceite, pues las pepitas (semillas) que representan del 12% al 15% del peso total de la uva, y entre el 12 y 16% del peso de dicha pepita es aceite, con propiedades cardiosaludables que han sido demostradas, por lo que tiene usos alimenticios, además de poder ser empleado en cosmética y jabonería. (Ricardo, 2013)

Pero el hecho de tener posibilidad de dar uso a los subproductos va más allá de tener la oportunidad, pues es necesario tener una cultura de cuidado al medio ambiente, ya que debe ser constante con los ideales, practicas, actividades y planes a futuros que estén encaminados al cuidado del medio ambiente. Por lo mencionado anteriormente se propone un trabajo de investigación acerca del desarrollo sustentable en la antigua ruta del vino, ubicada en el municipio de Ensenada, Baja California, que muestre la situación actual del sector, y al mismo tiempo proporcione información relevante para la toma de decisiones en lo que concierne, y que sea útil como premisa de investigaciones posteriores. Los resultados de esta investigación, tendrán un impacto directo en el sector vitivinícola, y en la comunidad en general; puesto que permitirá tener un panorama amplio de los aspectos que interfieren en las actividades relacionadas con el aprovechamiento sustentable de las especies de vid de la localidad, independientemente del tamaño de la casa productora de vino, pudiendo ser estos factores de suma importancia para poder competir con otras zonas productoras, o entre las mismas casas ubicadas en la zona. Cabe mencionar que la importancia de este tipo de estudios, se encuentra identificada por la Organización de las Naciones Unidas para la Agricultura y la Alimentación, pues ha declarado lo siguiente: "Las políticas de éxito requieren de una buena dosis de información, los países deben apoyar la investigación en tantos aspectos de gestión de áreas de proyecto como sea posible; incluyendo investigaciones sobre como afectarían el entorno costero las actividades existentes y propuestas". (Organización de las Naciones Unidas para la Agricultura y la Alimentación, 2008)

MÉTODO

El presente trabajo consta de un estudio descriptivo utilizando un diseño no experimental cuya delimitación espacial corresponde a 17 empresas vitivinícolas establecidas en la Antigua Ruta del Vino, ubicada en Ensenada, Baja California en la República Mexicana, con empresas distribuidas en los valles de La Grulla, Uruapan, Ajusco, Santo Tomás y San Vicente. Para determinar la cantidad de empresas analizadas, se utilizó el Muestreo por juicio (Scribano, 2008). Cabe mencionar que una ruta del vino, definida por la Organización Viñas de Chile A.G., consiste en un circuito de viñas donde se observa el proceso productivo de los distintos tipos y variedades de vinos, su tecnología, el ambiente campestre e industrial. (Asociación de Viñas de Chile, 2006) En esta investigación, es relevante mencionar que hizo uso de la inferencia estadística, definida por Gómez (2013), como aquella que permite obtener conclusiones en función de los resultados obtenidos, aquí es importante mencionar que al mencionar inferencia, se considera una aseveración partiendo de resultados numéricos, de números obtenidos mediante un proceso científico. (Gómez, 2013)

Tabla 1: Ficha Técnica de la Investigación

Universo	**Empresas Vitivinícolas**
Ámbito geográfico	Antigua ruta del vino
Tipo de investigación	Descriptiva
Tipo de muestreo	Por juicio
Herramienta aplicada	Cuestionario
Cuestionarios aplicados	17
Tasa de respuesta	100%

Fuente: Elaboración propia

Para la recolección de datos se realizó la construcción del instrumento, y fue aplicado en las empresas productoras de vino establecidas en la antigua ruta del vino en Ensenada, Baja California.

Tabla 2: Operacionalización de Variables Sustentabilidad

Variable	**Dimensión**	**Indicador**	**Ïtems**	**Total de Ítems**
Sociodemográficos				
Sustentabilidad	Manejo de subproductos	Venta de residuos como subproductos	1, 2, 3	18 Ítems
		Uso en la empresa de subproductos	4, 5, 6	
	Estructura en instalaciones	Planeación sustentable de las instalaciones	7, 8, 9	
		Instalaciones ahorradoras de energía	10, 11, 12	
	Cultura organizacional sustentable	Compromiso de cuidado al ambiente	13, 14, 15	
		Interés por integrarse a prácticas de sustentabilidad	16, 17, 18	

Fuente: Elaboración propia

El instrumento creado para la obtención de información fue aplicado durante febrero – marzo 2016.

DISCUSIÓN Y RESULTADOS

En la fase I, el instrumento resultante quedó integrado por 18 ítems, aunados a 13 sociodemográficos, sumando en total 31 ítems, cuya técnica de escalamiento utilizada es Likert con cinco categorías de respuesta, donde 1= Siempre, 2= La mayoría de las veces si, 3= Algunas veces sí, algunas veces no, 4= La mayoría de las veces no, y 5= Nunca. Analizando el perfil socio demográfico de los encuestados y en lo que corresponde al género de las personas que respondieron el instrumento, el 88.2% eran hombres y el 11.8% mujeres, en cuanto a la edad, la mayoría que correspondió al 52.9% se encontraron en un rango de edad de 51 años o más. Aunado a lo anterior, la mayoría de los encuestados pertenecen al género masculino como lo muestra la tabla 3.

Tabla 3: Perfil Demográfico de los Encuestados

Característica		**Frecuencia**	**Porcentaje (%)**
Edad	De 21 a 30 años	1	5.88
	De 31 a 40 años	1	5.88
	De 41 a 50 años	6	35.29
	De 51 años o más	9	52.94

Fuente: Elaboración propia con datos de trabajo de campo

Analizando el origen del capital, el 94.1% de las empresas fueron fundadas con capital únicamente familiar, el 94.1% de ellas produjo vinos con uvas únicamente cosechadas en terrenos propios de la empresa, mientras que el 5.9% además de las uvas cosechadas en terrenos propios adquiría uvas cosechadas en terrenos ajenos. , situación que muestra la necesidad de adquirir uva a otros agricultores. En lo correspondiente al tiempo de establecidas, las vitivinícolas que conformaron el 82.4% contaban con una antigüedad superior a 10 años. Acorde al tamaño de empresas y de acuerdo al número de empleados, el 64.7% tenían menos 10 empleados permanentes lo que las clasifica como Microempresas, mientras que el 47.1% manifestó haber contratado el año anterior de forma temporal a empleados en un rango menor a 10 empleados, mientras que el 41.2% contrató empleados temporales en un rango de 11 a 50 personas.

Manejo de Subproductos

En lo que respecta al manejo de subproductos que de acuerdo a Mallo son productos de procesos conjuntos que tienen un valor de venta menos importante en comparación con el valor de venta de los productos o principales. (Mallo, 2014); De las empresas encuestadas, el 82.4% indicó que nunca ha generado ingresos la empresa por la venta de subproductos, mientras que el 17.6% algunas veces si ha obtenido ingresos de dicha fuente. De igual forma se cuestionó a los encuestados, acerca de los costos adicionales que genera el manejo de subproductos para su venta, obteniendo que el 82.4% está convencido que vender sus suproductos le genera costos adicionales, el 17.6% indica que algunas veces sí, y otras veces no necesariamente le genera costos adicionales para su venta. En cuanto a la representatividad que tiene para las utilidades de la empresa, el vender sus subproductos, se obtuvo que para el 88.2% de los encuestados, nunca es representativo en términos económicos, mientras que el 11.8% coincide que algunas veces sí y otras no son representativos. No obstante lo anterior, los datos recabados en el presente trabajo de investigación arrojaron que el 100% de los encuestados, han utilizado en los últimos dos años los subproductos propios como parte de sus procesos, y apoyado con la observación in situ, se pudo verificar, que algunos utilizan sus subproductos como fertilizantes, mejora en algunos de sus productos, o creación de otros productos que son puestos en venta al menudeo o se encuentran en fase experimental.

En cuanto a la disminución de costos por parte de la empresa al usar sus subproductos, el 76% indico que la mayoría de las veces si se han disminuido los costos, mientras que el 23.5% restante indica que algunas veces sí y otras no se han visto minimizados sus costos al utilizar sus mismos subproductos, esto es un dato interesante, pues al analizarlo con los resultados obtenidos al cuestionar si les representaba en las utilidades el uso de estos subproductos, el 88.2% indicó que no, mientras que el 100% hace uso de ellos, y el 76% indica que si les ha disminuido costos, por lo que podemos inducir que los productores de vino encuestados, no consideran una disminución de costos como factor impactante en sus utilidades, y aunque les brinda un beneficio el manejo de los subproductos en sus procesos productivos, no es visualizado este como una utilidad económica.

Estructura de las Instalaciones

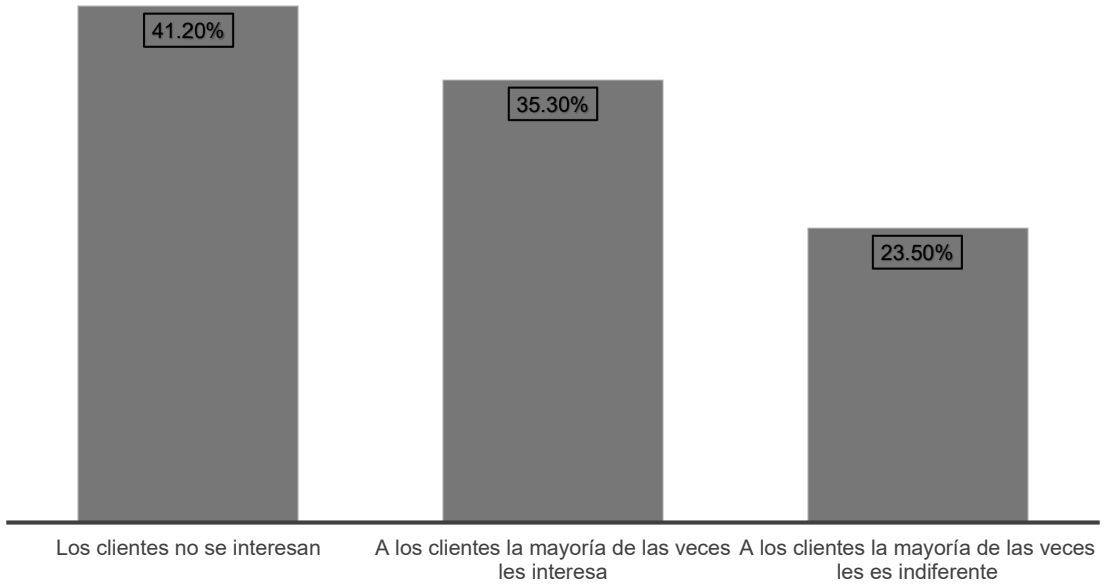
En lo que respecta a la dimensión Estructura de las instalaciones, al cuestionar sobre el indicador Planeación sustentable de las instalaciones el 100% aceptó tener conocimiento sobre la existencia de instalaciones ahorradoras de energía, no obstante el 88.2% de los encuestados manifestaron que sus instalaciones nunca fueron planeadas de forma sustentable, mientras que el 11.8% indicó haber planeado sustentablemente sus instalaciones. De igual forma, el 17.6% de las encuestas arrojaron que en los próximos dos años se han realizado modificaciones en las instalaciones enfocadas a la sustentabilidad.

Cultura Organizacional Sustentable

De igual forma se analizó en lo que refiere a la cultura organizacional sustentable y de acuerdo a los datos recolectados, el total de las empresas encuestadas, ha realizado constantemente actividades de cuidado al

ambiente, así mismo, esta totalidad de empresas indican que el cuidado al medio ambiente es contemplado en la cultura organizacional. Un aspecto importante obtenido en la investigación es la percepción que tienen los productores sobre el interés que muestran los clientes en las actividades de cuidado al medio ambiente, sobre este punto, el 41.2% de los encuestados, está seguro que a los clientes no les interesa las actividades que la empresa realiza para cuidar el medio ambiente, mientras que el 35.3% opina que la mayoría de las veces si les interesa a los clientes, y el 23.5% restante opina que en la mayoría de las ocasiones les es indiferente en indiferente la realización de dichas actividades. Lo anterior se representa en la figura 1: Importancia para los clientes de las actividades de cuidado al medio ambiente realizadas por la empresa.

Figura 2: Importancia Para los Clientes de las Actividades de Cuidado al Medio Ambiente Realizadas Por la Empresa

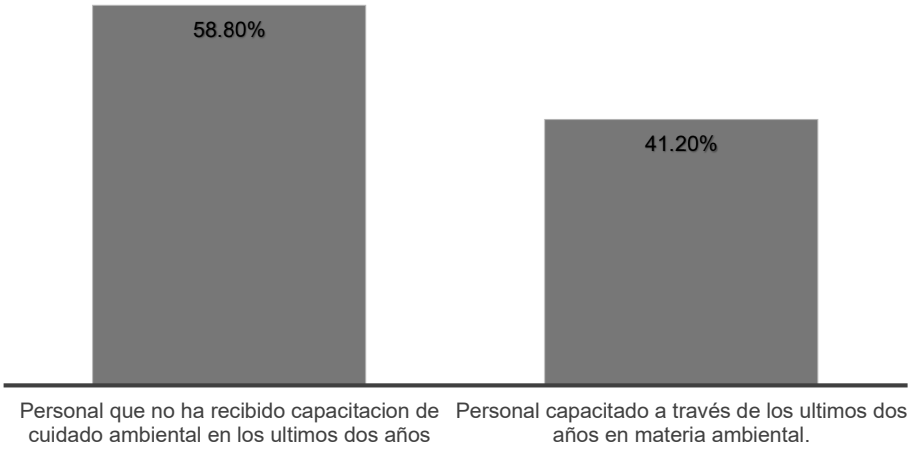


Fuente: Elaboración propia a partir de los resultados obtenidos en el estudio

De las empresas encuestadas, el 76.5% indicó que en el último año, a veces la empresa ha establecido prácticas enfocadas a la sustentabilidad y en algunas situaciones no, contra el 23.5% que manifestó una constante frecuencia en establecer prácticas enfocadas a la sustentabilidad. En lo que respecta a la capacitación en materia de sustentabilidad para los empleados de la empresa, los resultados, como se muestran en la figura 2, mostraron que la mayoría de los empleados en un rango de los últimos dos años no ha recibido capacitación relacionada con el cuidado al medio ambiente.

Indagando acerca de la capacitación, en los últimos dos años, el 58.8% de las empresas indicó que no han tomado los empleados capacitación alguna referente al tema, mientras que el 41.2% en los dos últimos años anteriores si ha capacitado a sus empleados en temas de sustentabilidad. Acerca del beneficio que obtiene la empresa por realizar actividades sustentables, el 47.1% mencionó que nunca se ha visto beneficiado por realizarlas, mientras que el 29.4% y el 17.6% respectivamente indicaron que en la mayoría de las veces obtienen algún beneficio, o que algunas veces sí y otras no, en lo que respecta al 5.9% restante de las empresas opinó que siempre se ha visto beneficiada de alguna forma.

Figura 2: Capacitación a Empleados en Materia de Cuidado Ambiental



Fuente: Elaboración propia a partir de los resultados obtenidos en el estudio

CONCLUSIÓNES

El impacto del sector vitivinícola, se ve reflejado considerablemente en la economía nacional, debido a que el territorio mexicano tiene un extenso litoral, además de contar con las condiciones necesarias que le permiten tener una diversidad en flora y fauna, y que permiten tener las condiciones necesarias para la siembra y cosecha de uva de calidad, no solo para consumo como uva de mesa, pues también son utilizadas en la producción de vinos internacionalmente reconocidos. La presente investigación se realizó a través de un estudio descriptivo con diseño no experimental correspondiente al estudio de 17 empresas ubicadas en la antigua ruta del vino que con empresas distribuidas en los valles de La Grulla, Uruapan, Ajusco, Santo Tomás y San Vicente. El tipo de muestreo fue por juicio obteniendo una tasa del 100% de las encuestas aplicadas. El instrumento aplicado consistió en 6 ítems que recababan información acerca del manejo de subproductos, 6 enfocados a la estructura de las instalaciones, 6 ítems que median la cultura organizacional sustentable y 13 sociodemográficos, dando un total de 31 ítems, cuya técnica de escalamiento utilizada es Likert con cinco categorías de respuesta, donde 1= Siempre, 2= La mayoría de las veces si, 3= Algunas veces sí, algunas veces no, 4= La mayoría de las veces no, y 5= Nunca. En el análisis de datos se encontraron similitudes entre los encuestados como el hecho de coincidir todos en conocer las instalaciones ahorradoras de energía, y hacer uso de subproductos en sus procesos productivos de alguna forma.

Un hallazgo interesante es que aunque no todos coinciden en que los subproductos son importantes para la empresa, pues aunque la mayoría (82.4%) indicó que nunca ha generado ingresos por la venta de subproductos; el 76% de los encuestados aceptó que el usar subproductos la mayoría de veces les ha ayudado a disminuir costos, mientras que el 88.% indicó que no les representaba ninguna utilidad el uso de subproductos, No obstante el 100% de los encuestados utilizaban sus subproductos en alguna parte de sus procesos principales. Lo que indica que el dar valor a los subproductos por parte de los productores, depende de los ingresos económicos de los mismos, y no consideran como aumento en las utilidades los ahorros que estos les representan, aunque les evite un egreso.

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ANÁLISIS DEL ESTADO DEL ARTE SOBRE LA TRANSFERENCIA TECNOLÓGICA COMO HERRAMIENTA PARA MEJORAR LA COMPETITIVIDAD

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RESUMEN

A través de los años el estudio de la Transferencia Tecnológica ha sido de gran interés para la comunidad científica quienes la han abordado desde diversas perspectivas teóricas y empíricas. La importancia de este tema radica en que las empresas al adquirir nuevas tecnologías, así como intercambio de conocimiento, podrán desarrollar mejores productos y servicios, lo cual puede favorecer la competitividad. El objetivo de este trabajo es hacer una revisión literaria del estado del arte de la Transferencia Tecnológica que permita ser vista como una herramienta necesaria para incrementar activos tecnológicos. Con este marco se estudiaron a los autores más representativos del tema y aportes provenientes de modelos de Transferencia Tecnológica.

PALABRAS CLAVE: Transferencia Tecnológica, Competitividad

ANALYSIS OF THE STATE OF ART IN TECHNOLOGY TRANSFER AS A TOOL TO IMPROVE COMPETITIVENESS

ABSTRACT

Across the years the study of Technological Transfer has been of great interest for the scientific community who have approached it from diverse theoretical and empirical perspectives. The relevance of this topic takes place in companies that acquired new technologies, as well as exchange of knowledge, and will be able to develop better products and services, which can favor the competitiveness. The aim of this work is to do a literary review of the condition of the art of the Technological Transfer that allows to be a sight as a necessary tool to increase technological assets. With this frame they were studied to the most representative authors of the topic and contributions from model of Technological Transfer.

JEL: F23, O330

KEYWORDS: Technology Transfer, Competitiveness

INTRODUCCIÓN

El reto de las empresas hoy en día es ver a la Transferencia Tecnológica (TT) como herramienta para acceder a los activos tecnológicos con miras a desarrollar una estrategia económica que les permita mejorar su competitividad ya que la pérdida o disminución de ésta se traduciría en una baja en las ventas, menor participación de mercado y finalmente en el cierre de la empresa (Romo Murillo & Musik, 2005). Hoy en día el tamaño de la empresa ya no es una limitante para poder obtener estos beneficios; a menos que la empresa logre desarrollar al 100% su propia tecnología, lo cual es poco probable, se necesitará en cierto

grado de Transferencia Tecnológica como herramienta para acceder a estos activos, ya que con ella se genera conocimiento, experiencia, equipo, instalaciones y software, permitiendo de esta manera la generación de nuevos productos (Morrissey & Almonacid, 2005).

A través de los años el estudio de la Transferencia Tecnológica ha sido de gran interés para la comunidad científica, gracias a que es considerada como una de las estrategias más importantes y significativas para el desarrollo industrial de los países (Mahdari Mazdeh, Ali Shafia, & et al., 2015). En este sentido existen alrededor de 148 modelos reportados en la literatura desde 1991 hasta 2012 (Purushotham, Sridhar, & Sunder, 2013), estudios que se han desarrollado para tratar de explicar este fenómeno, dentro de esos trabajos se han utilizado una variedad de diseños metodológicos donde las herramientas de medición han sido diversas, entre las que destacan los estudios y modelos cualitativos y cuantitativos, en la mayoría de los casos los primeros tienen como objetivo delimitar actividades, estudiar la gestión, eliminar acciones que pueden afectar el éxito y estimular los factores a estudiar para lograr el objetivo; mientras que los estudios cuantitativos cuentan los parámetros de importancia de la

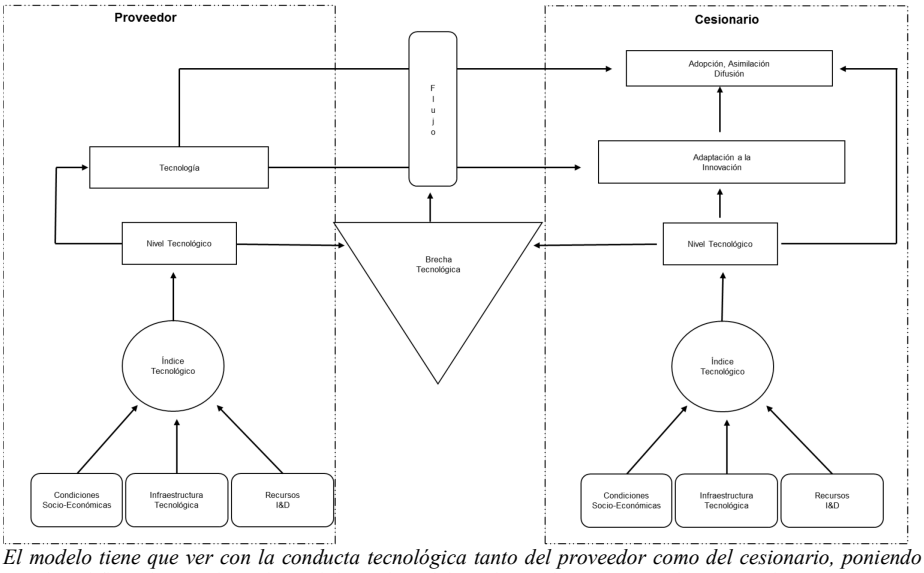
Transferencia Tecnológica y los analizan (Lin & Yang, 2012). La Transferencia Tecnológica es estudiada desde dos perspectivas teóricas, una tiene su sustento en las teorías económicas donde se pone gran atención a los productos y procesos y la otra se basa en las cuestiones del conocimiento donde éste no se replica ni se transfiere tan fácilmente (Lin B.-W. , 2003; Contractor, 2007), de esta manera la Transferencia Tecnológica que proviene de la investigación y los centros de tecnología es considerada como una de las estrategias más significativas que permite aumentar el crecimiento industrial y el desarrollo de los países (Mahdari Mazdeh, Ali Shafia, & et al., 2015), por lo tanto el tipo de transferencia dependerá del desarrollo del país receptor, ya que la tecnología incorporada requiere menos capital humano y esto puede verse como una mejora en la transformación estructural de la empresa logrando contribuir al surgimiento de nuevos productos y sectores con menos recursos (Guerrieri, 1994). Hoy en día los nuevos enfoques teóricos se centran en la investigación, conocimiento, desarrollo de nuevas tecnologías de producción, iniciativa empresarial e inversión en capital humano como las nuevas variables que logran medir la competitividad (Aghion & Griffith, 2008).

REVISIÓN LITERARIA

John E. Mansfield señaló hace más de 30 años que uno de los procesos fundamentales para influir en el rendimiento económico de las naciones es a través de la Transferencia Tecnológica (Pagar, Khivansara, & et al., 2014), la cual es la habilidad que tiene una empresa para diseñar, producir y/o comercializar productos o servicios superiores a los ofrecidos por sus competidores en términos de precio y cualidades (Kinra & Antai, 2010). Mientras que la competitividad es la relación que la empresa establece con el entorno económico donde destaca la eficiencia, calidad, flexibilidad, rapidez y logística con la que se trabaja, así como la preparación tecnológica con la que se cuenta (Solleiro Rebolledo & Castañón Ibarra, 2012). De esta manera la nueva tecnología y las innovaciones crearán un mundo más competitivo, donde el cambio económico se deberá a fenómenos de crecimiento y desarrollo (Sengupta, 2011). De lo anterior existen autores que han analizado este fenómeno, en particular González Sabater (2011) detalla que la Transferencia Tecnológica puede analizarse desde dos puntos de vista, uno es el de la empresa que accede a la tecnología como receptor y la ocupa como estrategia empresarial con el propósito de incrementar su competitividad y el otro es el de la entidad que comercializa y provee la tecnología, ésta puede ser una universidad, un centro de investigación o una empresa que la ocupa como medio de valorización de su conocimiento. Como resultado el desempeño competitivo de la empresa dependerá de su capacidad de manejar la tecnología y el equipo (Cruz Ramírez, Pérez Castañeda, & et al., 2016). El objetivo es lograr que el receptor de esta transferencia la utilice en las mismas condiciones y con los mismos beneficios que el proveedor con el fin de generar una innovación tecnológica (González Sabater, 2011), en este esfuerzo se desarrollan licencias y patentes con las que se procuran multiplicar el número potencial de compradores a través de registros para contener alguna probable amenaza de los competidores (Contractor, 2007).

Scott-Kemmis y Bell (1988) identificaron tres categorías de Transferencia Tecnológica, la primera incluye bienes de capital y servicios tecnológicos para expandir la capacidad de producción de la firma importadora o de la industria. La segunda consiste en habilidades de operación, mantenimiento y "know-how", que se transfieren a través de la información en manuales o modelos que puedan contribuir al aumento del capital humano del país receptor. La tercera categoría abarca los conocimientos y la experiencia necesaria para generar y gestionar el cambio técnico y se lleva a cabo principalmente a través de la información especializada (Padilla-Pérez, 2008). Además de estudiar la Transferencia Tecnológica mediante enfoques y categorías, también se han utilizado una variedad de diseños metodológicos donde las herramientas de medición han sido diversas; entre estos particularmente se pueden encontrar los adaptados bajo nuevas condiciones e ideas como los de Sharif y Haq quienes propusieron un modelo espacial dinámico, totalmente matemático basado en el modelo de Mansfield, al cual llamaron "Modelo Cuantitativo de Transferencia Tecnológica" presentado en la Figura 1. Este modelo se sustenta de tres criterios básicos: las condiciones socio-económicas, la infraestructura científica y tecnológica y el estado presente de la tecnología a través de los recursos para I+D (Sharif & Haq, 1980; Kundu, Bhar, & Pandurangan, 2015).

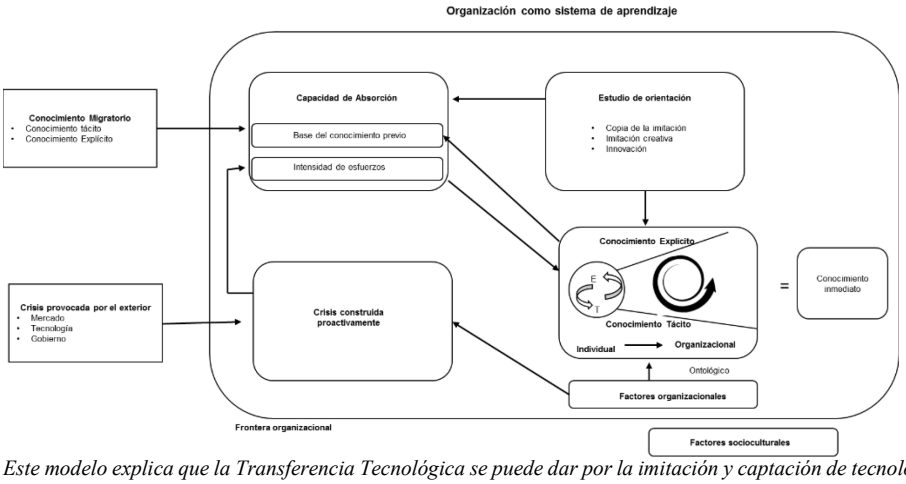
Figura 1: Modelo Cuantitativo de Transferencia Tecnológica



El modelo tiene que ver con la conducta tecnológica tanto del proveedor como del cesionario, poniendo especial atención en las brechas que regulan el flujo de tecnología la cual dependerá del nivel tecnológico que se dé entre ambos. Esta propuesta no tomó en cuenta factores como la velocidad de funcionamiento y el tiempo compartido de uso, por lo tanto los autores Raz, et al. desarrollaron un Modelo Cuantitativo de Transferencia Tecnológica "Catch-up" donde incluyen dichas variables (Raz, Steinberg, & Ruina, 1982). Fuente: Adaptado y traducido de Sharif & Haq (1980).

Una década después Linsu Kim (1998) propuso un modelo "Catch-up", término utilizado para expresar un acercamiento tecnológico, este modelo representado en la Figura 2 está basado en el aprendizaje organizacional y la re-construcción después de una crisis. Normalmente una crisis es un proceso negativo para la organización, pero también puede ser una oportunidad para iniciar con la Transferencia Tecnológica.

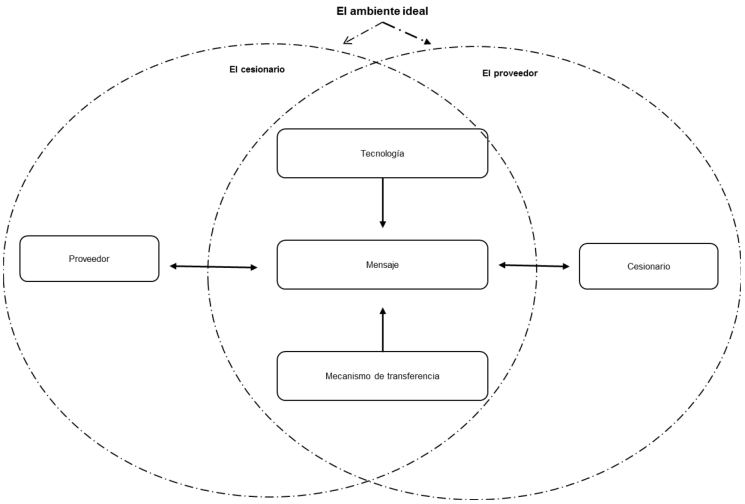
Figura 2: Modelo de Aprendizaje Organizacional "Catch-up"



Este modelo explica que la Transferencia Tecnológica se puede dar por la imitación y captación de tecnología de un tercero, considerando a todas las organizaciones como un sistema de aprendizaje donde los factores organizaciones son importantes ya que llegan afectar los procesos y estructuras, así como el proceso espiral del conocimiento. Todo esto dará como resultado un Conocimiento Inmediato, lo que lleva a un sistema de aprendizaje con base en la Transferencia Tecnológica. Fuente: Adaptado y traducido de Linsu Kim (1988).

Así mismo, el Modelo de Difusión de Transferencia Tecnológica propuesto por Khabiri, Rast y Senin (2012) está basado en el de Schlie (1987) y en el modelo de Khaleel Malik (2002). Surge de la problemática que enfrentan tanto el emisor como el receptor durante la Transferencia Tecnológica y su incapacidad de comunicarse correctamente, pudiendo ocasionar el fallo de dicha transferencia y que el conocimiento sea escaso o nulo provocando que el intercambio sea solo de máquinas o equipo físico donde los manuales sean inoperables debido a que no se comprenden. Este modelo representado en la Figura 3 se concentra básicamente en las condiciones ambientales que rodean tanto al emisor como al receptor para tener las condiciones ideales para llevar a cabo la transferencia.

Figura 3: Modelo de Difusión de Transferencia Tecnológica

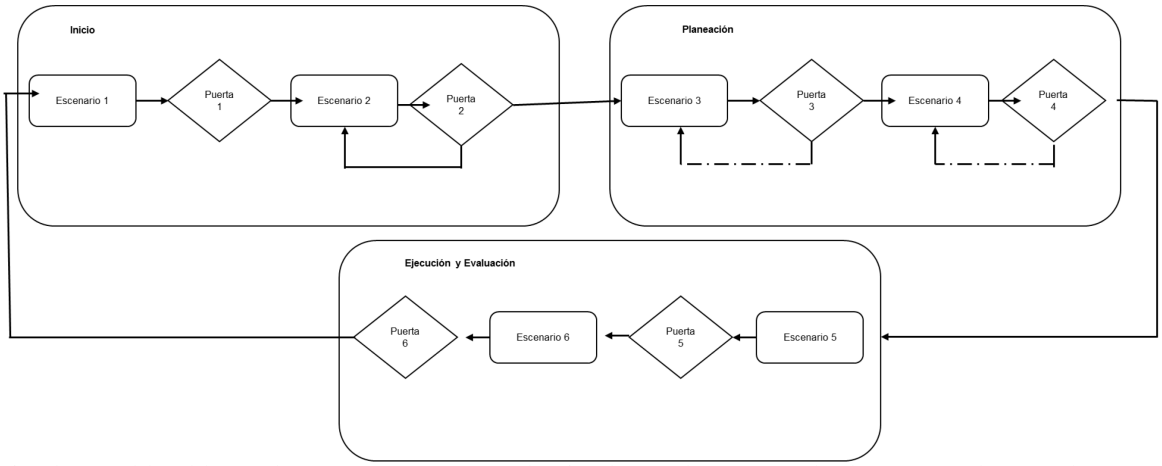


Este modelo está compuesto de los siguientes elementos: el proveedor que transfiere la tecnología, y el concesionario que la recibe, donde la unión entre ambos se basa en la tecnología, el mensaje y los mecanismos de transferencia, siendo el punto primordial el mensaje. Para que todos los elementos fluyan de una manera adecuada deberá existir un ambiente ideal; estas condiciones pueden ser subregionales, regionales, nacionales o mundiales. Fuente: Adaptado y traducido de Khabiri, Rast & Senin (2012).

Otro modelo utilizado como herramienta de gestión efectiva es el de "Stage-gate®" el cual fue desarrollado por el Dr. Robert G. Cooper (1986) teniendo como base el estudio de la gestión de los procesos en el

desarrollo de nuevos productos. En el 2005 Jagoda y Ramanathan adoptaron el modelo conceptual de Cooper para desarrollar un modelo de enfoque sistémico para el servicio de la Transferencia Tecnológica y en el 2010 Jagoda, Maheshwari y Lonseth adaptaron nuevamente el modelo al contexto de las PYMES para hacer más comprensible su aplicación y lo interconectaron a través de tres fases: inicio, planeación, ejecución y evaluación (Figura 4). Este modelo "Stage-gate®" es uno de los más modernos en estudiar los procesos de Transferencia Tecnológica y es visto como una forma de hacer negocio y no solo como un proyecto de tecnología (Cooper, 2011; Kavousi, 2015; Lucato & et al., 2015).

Figura 4: Modelo Stage-gate® de Transferencia Tecnológica



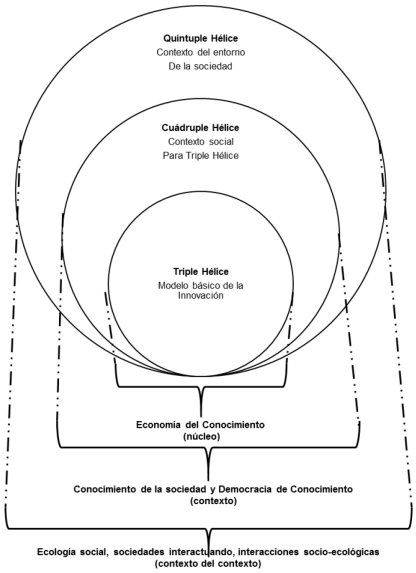
En la fase de inicio del modelo están los escenarios que permiten identificar las tecnologías que puedan dar mejora y valor, teniendo como entrada la búsqueda y confirmación de esas tecnologías. En la fase de planificación está el escenario de la negociación y su entrada es la aprobación del acuerdo junto con un plan de implementación de Transferencia Tecnológica. En la fase de ejecución y evaluación se implementa la Transferencia Tecnológica y su entrada es una auditoria a esa implementación para medir su impacto y la elaboración de planes de seguimiento. Fuente: Adaptado y traducido de Jagoda, Maheshwari & Lonseth (2010).

Un modelo que sirve como una plataforma de creación de nuevas instituciones y otras formas de gestión como centro de desarrollo de negocios y parques tecnológicos es el de la Triple Hélice. Etzkowitz y Klofsten demostraron que este modelo juega un papel importante en el desarrollo regional de la ciencia y la tecnología, ayudando a las PYMES a ejecutar sus tecnologías con miras a la comercialización (Etzkowitz, Henry; Etzkowitz, Magnus, 2005; Etzkowitz, 2003). Este modelo se desarrolló bajo cuatro tendencias: la transición de una sociedad industrial a una sociedad basada en el conocimiento producido por instituciones como las universidades, lo que permite que estas desempeñen un papel relevante en la innovación y el desarrollo, la segunda tendencia se refiere a la utilización de altas tecnologías que puedan a su vez ser utilizadas por organizaciones de menor escala, la tercer tendencia tiene que ver con el surgimiento de conocimientos polivalentes en áreas como la biotecnología, informática, nanotecnología donde se conjunta la teoría y la práctica lo que permite que sea capitalizable y publicable, y la última tendencia tiene que ver con el surgimiento de nuevos formatos universitarios que incorporen una cultura de innovación, emprendimiento y transferencia de tecnología (Dzisah, James; Etzkowitz, Henry, 2008).

Es así como la "Triple Hélice" es conocida como un modelo espiral de innovación que captura múltiples actividades relacionadas con la capitalización del conocimiento. La primer dimensión es la transformación interna de cada una de las hélices a través de alianzas estratégicas, la segunda es la influencia que tiene una hélice sobre otra, y la tercera dimensión es la creación de redes trilaterales que puedan tener una interacción entre ellas con el propósito de generar nuevas ideas y formatos de alta tecnología (Etzkowitz, Henry, 2002). En los últimos años el modelo ha ido evolucionando contando con nuevas categorías, en el 2002 se propuso la inclusión de una Cuarta Hélice que es la "sociedad" (Rieu, 2014), incluye al capital humano como un bien exclusivo y competitivo, de manera que la inteligencia humana y la innovación sean elementos poderosos para mejorar la prosperidad a largo plazo (Sengupta J. , 2011). En ésta los ciudadanos pueden

proponer nuevas formas y tipos de innovación que permitan conectar a los usuarios con los sectores interesados como la industria, la academia o el gobierno (Arnkil & Järvensivu, 2010)**.** El concepto de la Cuarta Hélice ha sido adoptado por la Comisión Europea en su "Guía RIS3" que es la "*Guide on Research and Innovation Strategies for Smart Specialisation*" (Carayannis & Rakhmatullin, 2014). Los estudios más recientes hablan de una Quíntuple Hélice (2010) la cual toma en cuenta los entornos naturales de la sociedad, bajo una perspectiva socio-ecológica de co-desarrollo y co-evolución de la misma y la naturaleza (Carayannis & Rakhmatullin, 2014), su relación puede verse en la Figura 5.

Figura 5: Base del Modelo de la Triple, Cuarta y Quíntuple Hélice



Tomando como base la Economía del Conocimiento se encuentra la Triple Hélice donde se adiciona el elemento de la "sociedad" para convertirse en la Cuádruple Hélice y a éste se adicionan los recursos naturales y el ambiente de la región para conformar la Quíntuple Hélice donde todos los elementos que las tres esferas continúan. Fuente: Adaptado y traducido de Carayannis & Rakhmatullin (2014).

CONCLUSIÓN

Todos los modelos de Transferencia Tecnológica estudiados en este trabajo tienen presente al emisor y al receptor de Tecnología, se preocupan por las brechas o el distanciamiento que se puede dar entre estos dos actores, las cuales pueden ser brechas tecnológicas, culturales, de comunicación, conocimiento o intereses, además tienen como finalidad asegurar la efectividad y el éxito de la Transferencia Tecnológica, algunos le dan más importancia a la maquinaria, otros al conocimiento (I+D), entendimiento o al "know-how". De esta manera es necesario entender el efecto de la Transferencia Tecnológica y su capacidad como activo estratégico, ya que una de las aspiraciones de los países en desarrollo es contar con tecnología de producción moderna que les permita mejorar sus estándares de producción y que este fortalecimiento tecnológico sea su aliciente para aumentar o crear ventajas competitivas. Se recomienda hacer una revisión más profunda sobre esta temática y sugerir la aplicación de alguno de estos modelos en otros sectores manufactureros para verificar la efectividad de la Transferencia Tecnológica y su aportación para mejorar la competitividad.

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ANÁLISIS DE LAS CAPACIDADES LOGÍSTICAS INTERNACIONALES DE LAS PYMES DEL ESTADO DE GUANAJUATO

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RESUMEN

La presente investigación tiene como objetivo analizar las áreas que conforman las capacidades logísticas internacionales de las pequeñas y medianas empresas (PyMes) mexicanas del estado de Guanajuato. Se trata de una investigación tanto cuantitativa, como cualitativa, puesto que aborda la aplicación de cuestionarios, así como de entrevistas a profundidad a empresas inmersas en la logística internacional. Este proceso consideró a 88 empresas. En la primera parte, se analiza el concepto de logística comercial internacional, posteriormente el contexto en México de las PyMES, después el contexto para el estado de Guanajuato y finalmente, la metodología para identificar las características en las PyMES guanajuatenses. Se diseñó un cuestionario de 54 preguntas con una escala de Likert. Las dimensiones que se consideraron fueron cuatro: 1.Inteligencia comercial, 2. Capacidad del producto y de comercialización, 3. Capacidad logística y 4. Capacidad gerencial (de organización y profesionalización de sus recursos humanos). El alfa de Cronbach para todo el instrumento fue de 0.931 lo cual es suficientemente representativo para el análisis propuesto. Los expertos entrevistados sugieren que una buena planeación logística y una constante evaluación tanto de los costos logísticos, como de la administración de operaciones son las piezas fundamentales para que el desempeño de la empresa en el área logística, se reflejen en la disminución de los costos, permitiendo a la compañía, prosperar logrando una rentabilidad superior.

PALABRAS CLAVES: PyMES Exportadoras-Importadoras, Logística Internacional, Operaciones Internacionales

ANALYSIS OF THE LOGISTICS CAPABILITIES OF SMES COMPANIES OF GUANAJUATO

ABSTRACT

This research aims to analyze the areas that make international logistics capabilities of small and medium enterprises (SMEs) of state of Guanajuato in Mexico. It is both a quantitative and qualitative research as it addresses the application of questionnaires and interviews depth immersed in international logistics companies. It is a quantitative and qualitative investigation that involves the application of questionnaires, interviews with immersed enterprises on profoundness of the international logistic. 88 enterprises were included on this process. On the first part, the concept of international trade logistics is analyzed, later, the context that SMEs possess on Mexico, the logistic context for the Guanajuato state and finally, the methodology for identifying characteristics on SMEs. A questionnaire of 54 questions was designed with Likert's scale. The dimensions considered were four: 1. Commercial Intelligence, 2. Capacity for trade and product, 3. Logistics capacity and 4. Management capacity (organization and professionalism on their human resources). The Cronbach's Alpha for the instrument was of 0.931, which is enough for the proposed analysis. Interviewed experts advise a good logistics plan and a constant evaluation of both logistics costs and the operations administration, those are fundamental pieces for the development of the enterprise which manifest on the cost decrease, allowing the company to prosper, achieving a superior profitability.

JEL: M16 Administración de Empresas Internacionales
KEYWORDS: Logistics Capabilities, Mexican Smes

INTRODUCCIÓN

Las pequeñas y medianas empresas (PyMES) del estado de Guanajuato, operan la logística comercial internacional sin desarrollar una estrategia adecuada para ser eficientes en los procesos. Estas carecen de la capacidad y conocimientos necesarios, que les permitan dominar completamente el marco normativo en materia fiscal y aduanera que existen en nuestro país, del cual emanan sus obligaciones, y toda vez que las PyMES inciden en el incumplimiento de esta normatividad se genera el embargo de las mercancías en las aduanas, la imposición de multas, el pago de cuotas compensatorias o sanciones por el incumplimiento de regulaciones o restricciones no arancelarias, al no saber soportar el origen de las mercancías, además del costo financiero por atrasos en la logística de comercialización. La investigación se torna pertinente dado que es necesario identificar las áreas en donde las PyMES inciden, para poder ser una propuesta de mejora que las ayude en el proceso de logística comercial y sean más eficientes al realizar estas actividades.

REVISIÓN DE LA LITERATURA

La Logística Comercial

El concepto de logística comercial aborda varias definiciones, Ocampo (2009) indica que se enfoca en los negocios para dar al cliente una respuesta rápida, en donde se deben administrar los canales de distribución, la distribución física internacional, la administración de la cadena de suministros y actualmente la red de valor. El Council of Supply Chain Management Professionals (CSCMP) es un organismo internacional que funciona desde 1963 y describe cómo los procesos de planeación, implementación, materiales e información, recurso humano, almacenaje, servicios, son indispensables para el óptimo desempeño de la cadena logística desde el punto de origen hasta el punto de consumo, siempre con el objetivo de satisfacer los requerimientos del cliente (Definición extraída de la página web del Council of Suplly Chain: https://cscmp.org/supply-chain-management-definitions). Chopra y Meindl (2007) identifican que la cadena de abastecimiento se basa en tres macro procesos: 1. la gestión de proveedores (Suppliers Relationship): el aprovisionamiento, negociación entre proveedor-cliente, gestión de compras, diseño de colaboración (proveedor- cliente); 2. *Internal Supply Chain Management* (ISCM): se determina la estrategia integradora y coordinada del negocio, se incluye la planeación estratégica, de la demanda, la planeación de los proveedores, el énfasis hacia el servicio al cliente, la utilización de estrategias de outsourcing como por ejemplo la utilización de maquilas y producciones *in house.* 3. Gestión de relaciones con el cliente customer Relationship Management (CRM): administración de la orden del cliente, a través del *call center*, examinar las últimas tendencias de los clientes, venta de productos, retroalimentación del nivel de servicio en la cual se deben tomar los correctivos del caso y si hubiese una operación no conforme se realice un plan de contingencia para tomar decisiones al respecto y solucionar el problema presentando en la cadena de suministro global. Ojeda y Antún (2004) desarrollan el concepto de Plan Estratégico en Logística (PEL) el cual conlleva a: 1. Establecer objetivos logísticos a largo plazo y la estrategia para alcanzarlos, y 2. Formular un plan sistémico y adaptable. El objetivo de un PEL es obtener ventajas competitivas a través de una correcta satisfacción de los requerimientos de los clientes, anticipándose a sus requerimientos logísticos y realizando una adecuada gestión de recursos propios y de terceros. Este proceso es parte de la planeación estratégica misma de la empresa.

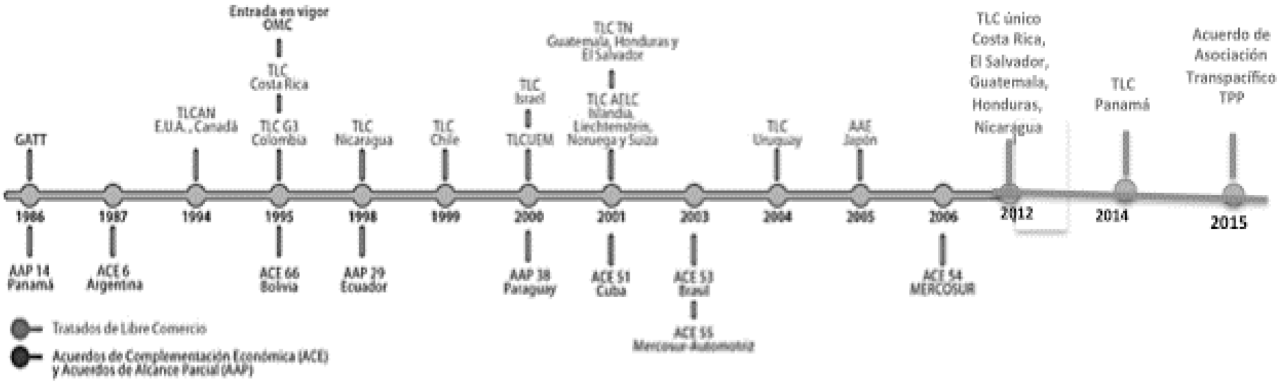
Ballesteros y Ballesteros (2008) enfatizan la importancia de la administración logística y citan a Hax y Candea (1984) al determinar que existen 3 niveles de dicha administración: 1. Nivel estratégico: infraestructura empresarial, almacenamiento, flujo de materiales a través de una red logística. 2. Nivel táctico: decisiones tomadas en el corto plazo, programas de producción y compras, políticas de inventario, estrategias de transporte y frecuencia de visita a clientes, y 3. Nivel operacional: decisiones diarias relacionadas con el trabajo, gestión de operaciones, diseño de rutas, maniobras de carga y descarga, entrega de pedidos.

Contexto Nacional

México es un país que ha dirigido su política comercial exterior hacia la atracción de inversión extranjera para diferentes sectores productivos. Específicamente en la región Bajío, esta inversión se la incrementado por la estructuración del cluster aéreo espacial en donde estas cifras lograron un total de 1,355.9 millones de dólares en 2015, lo que representó 4.8% de la IED recibida en México. La industria manufacturera fue el principal destino de la inversión extranjera directa recibida por el estado en el año de referencia. (Proméxico, 2015). Lo anterior ha generado que el sector de la logística comercial también desarrolle sus servicios. En el estado de Guanajuato, existen un poco más de 20 empresas de servicios logísticos para satisfacer la demanda que se necesita. Las actividades de los sectores van desde las agroalimentarias, mineras e industriales del estado han favorecido al crecimiento de los servicios logísticos, a la creación de nuevos medios de comunicación a nivel nacional y métodos de conexión a nivel internacional. La Coordinadora de Fomento al Comercio Exterior del estado de Guanajuato (Cofoce, 2014) registró que las exportaciones de Guanajuato sumaron un total de 10 mil 826 millones de dólares, que representaron un crecimiento de 18% con respecto al mismo periodo de tiempo en el 2014. En Guanajuato 965 empresas exportaron a 111 países. Los principales 5 destinos fueron: Alemania, Canadá, China, Colombia y Estados Unidos. Por sus montos de exportación el principal sector productivo fue el automotriz con 8,300 millones de dólares. En segundo lugar está el agroalimentario con 591 millones de dólares, seguido de la industria metalmecánica y química con 565 y 348 millones de dólares, respectivamente. Los plásticos y sus manufacturas se exportaron en montos de 317 millones de dólares, el calzado sumó 196 millones de dólares y la industria textil 106 millones.

México cuenta con una red de 10 Tratados de Libre Comercio con 45 países (TLCs), 28 Acuerdos para la Promoción y Protección Recíproca de las Inversiones (APPRIs) y 9 acuerdos de comercio (Acuerdos de Complementación Económica y Acuerdos de Alcance Parcial) en el marco de la Asociación Latinoamericana de Integración (ALADI). Además, México participa de forma constante en organismos y foros multilaterales y regionales como: la Organización Mundial del Comercio (OMC), el Mecanismo de Cooperación Económica Asia-Pacífico (APEC), la Organización para la Cooperación y Desarrollo Económico (OCDE) y la Asociación Latinoamericana de Integración (ALADI).

Figura 1: Cronología de la Apertura Comercial de México con el Mundo



Fuente: Secretaría de Economía (2015).

La Estadística Mensual sobre Establecimientos con Programa de la Industria Manufacturera, Maquiladora y de Servicios de Exportación (IMMEX), muestra las principales características y evolución de los establecimientos manufactureros y no manufactureros (número de establecimientos en activo, personal ocupado, horas trabajadas, remuneraciones e ingresos, entre otras variables) registrados en este programa.

Del total de las unidades económicas activas durante el mes en cuestión, el 81.7% corresponde a establecimientos manufactureros y 18.3% a establecimientos no manufactureros (que llevan a cabo actividades relativas a la agricultura, pesca, comercio y a los servicios). De estas cifras, Guanajuato representa el 4.8% del total nacional. Asimismo, para empresas IMMEX, el 4.5% corresponde a la distribución del personal ocupado a nivel nacional (Inegi, 2015). El sector de las PyMES ha sido una de las claves fundamentales para el desarrollo de México y su actividad económica, estas han generado seis de cada diez empleos y su actividad contribuye con el 42 % de la producción nacional (Proméxico, 2014).

Situación del Comercio Internacional de los Sectores Industriales en el Estado de Guanajuato

El estado de Guanajuato se divide en 46 municipios, abarca una extensión de 30,460 kilómetros cuadrados que representan el 1.6% del territorio nacional; su capital es Guanajuato. Catorce de sus municipios cuentan con más de 100 mil habitantes. Colinda al norte con Zacatecas y San Luís Potosí, al este con Querétaro, al sureste con el Estado de México, al sur con Michoacán y al oeste con Jalisco. En Guanajuato existen cuatro grandes áreas urbanas: León, Irapuato, Salamanca y Celaya; además de varias ciudades pequeñas e importantes como: Guanajuato, Dolores Hidalgo, San Miguel de Allende, San Luis de la Paz y Silao. Se ubica además dentro del triángulo formado por la Ciudad de México-Guadalajara-Monterrey. Guanajuato es el centro logístico más importante del país, en el que se localiza 70% de la industria automotriz mexicana y en el que se origina 70% del comercio internacional de México.

La economía de Guanajuato se encuentra como la sexta a nivel nacional con un valor superior a los 43 mil 200 millones de dólares. El Producto Interno Bruto (PIB) per cápita en el año 2011 fue de 7 mil 717 dólares por persona, 744 dólares más que en el año 2010. De acuerdo a los Censos Económicos 2004 y 2009, en Guanajuato pasó de tener más de 150 mil unidades económicas a más de 180 mil (únicamente sector privado y paraestatal).

El sector de alimentos en conjunto con el agropecuario, constituye la mayor cadena productiva de la entidad. Guanajuato destaca en la elaboración de productos como hortalizas empacadas en fresco, frutas y hortalizas congeladas, alimentos balanceados, conservas alimenticias, panadería, bebidas y otros. Destaca su contribución al valor agregado industrial, 14.97% y su participación en las exportaciones estatales, 4.6%. La agricultura en Guanajuato es una actividad importante, destaca por su diversidad de cultivos. Según información de los Censos Económicos del Instituto Nacional de Estadística y Geografía, Guanajuato; ocupa el primer lugar nacional en la producción de alfalfa verde, brócoli, cebada grano, cebolla y zanahoria. Existen en el sector agrícola dos variantes: el sector moderno, donde se realiza agricultura de riego, y el sector agrícola de temporal. Como productor, Guanajuato obtiene una excelente participación destacando en los primeros lugares nacionales en cuero y calzado, lácteos, brócoli, cebada grano y fresa. (Programa de Gobierno 2012-2018, 2104). La industria automotriz y de autopartes llegó al estado hace dos décadas, y ha tenido un crecimiento sostenido. Esto ha atraído inversiones complementarias al sector y lo ha perfilado como una de las cadenas productivas más sólidas, integradas y con mayor proyección en los próximos años. El corredor industrial se consolida como uno de los principales productores de automóviles en México, con una producción que supera las 100 mil unidades al año. (PECYT GTO, 2014).

El Estado de Guanajuato y la Logística Comercial Internacional

Desde hace más de dos décadas, el gobierno del estado ha trabajado para convertir a Guanajuato en un punto importante dentro de las actividades logísticas globales de alto valor agregado. Al hablar de posicion estratégica, Guanajuato es uno de los puntos logísticos más importantes del país. Se puede considerar como un centro polivalente de actividades puesto que cuenta con diversos medios de transporte, elegidos con base al producto, costo, y necesidades de las empresas. Las diferentes vías de transporte son las siguientes: aéreo, terrestre, marítimo, ferroviario y multimodal. Guanajuato cuenta con 1,085 kilo□metros de vi□as fe□rreas y posee 1 aeropuerto internacional y 1 nacional. Aun cuando no hay puertos marítimos porque Guanajuato es un estado sitiado

en el corazón de México, se han firmado acuerdos de colaboración con los 16 puertos de México y Guanajuato Puerto Interior.

El 28 de marzo del 2006, se constituye Guanajuato Puerto Interior (GPI) como la plataforma logística y de negocios más importante de México. Un espacio en donde los procesos de transporte y logística de las empresas son más eficientes, ya que en este recinto converge el transporte aéreo, ferroviario y terrestre. Se espera un desarrollo económico de los parques y los corredores industriales del estado de Guanajuato, así como detonador de la atracción de inversiones a México. "En 1, 200 hectáreas en las que a tan sólo 7 años de comercialización se han instalado 76 empresas, asegurando una inversión histórica por más de 2 mil 600 millones de dólares y más de 15 mil empleos directos comprometidos". (Pro México, 2014). El propósito de esta plataforma logística, es ofrecer a las empresas las condiciones ideales para hacer negocios, siendo fundamental el beneficio de carácter económico, esto se logra al hacer más eficientes sus operaciones logísticas, disminuyendo sus costos y tiempos de ejecución. Dentro de GPI se encuentra la aduana número 49 de México a manejar hasta 10,000 importaciones y exportaciones diarias. Guanajuato Puerto Interior tiene la instalación aduanera más moderna y del país. Con infraestructura de vanguardia, es una de las más eficientes a nivel nacional y representa un verdadero atractivo para cualquier empresa global establecida en este complejo.

METODOLOGÍA

La investigación tuvo como objetivo diagnosticar la forma en la que las PyMES del estado de Guanajuato realizan sus operaciones de logística comercial internacional, a fin de determinar una caracterización a partir de estos rasgos. Es iniciativa de este proyecto, generar una perspectiva que permita a los gerentes y ejecutivos del área de logística comercial internacional, identificar las posibles áreas de oportunidad en sus respectivas empresas, que los lleven a ser más eficientes y optimizar así sus operaciones de comercio internacional. Se llevó a cabo una investigación de tipo exploratoria descriptiva mixta, es decir, cualitativa y cuantitativa. La población fue de 88 empresas a través de sus gerentes ó directivos relacionados con el departamento de logística comercial internacional. Las técnicas que se utilizaron para realizar este análisis fueron la revisión de la literatura, el análisis documental y aplicación de encuestas.

Tabla 5: Dimensiones Consideradas en la Investigación

Dimensión	Descripción Operacional
Inteligencia comercial	Incluye todas las actividades encaminadas a cerrar una venta. Se consideran las siguientes: prospección de clientes de forma personal o a través del uso del internet. Asistencia a ferias y exposiciones comerciales así como la el uso e interpretación de los modelos matemáticos para comprenderé el comportamiento de las ventas y los clientes.
Capacidad del producto y de comercialización	Es una dimensión que considera la gestión y administración de las operaciones de la organización. Se trata de identificar, desde la función de la empresa misma, las áreas relacionadas con inventarios, estrategias de producción, utilizando métodos cualitativas para la toma de decisiones.
Capacidad logística	Tiempos de entrega, capacidad de respuesta, órdenes entregadas al 100%, empaque y embalaje armonizado con la estandarización del tráfico internacional, el uso de métodos cuantitativos para las compras, la optimización de los espacios en el transporte de mercancías.
Capacidad gerencial	Incluye tópicos como la profesionalización y el dominio de conocimientos en temas: de ventas, compras, logística, idiomas (inglés por lo menos), marco legal, tratados de libre comercio, programas de fomento al comercio exterior, tráfico internacional.

fuente: elaboración propia

Figura 2: FODA de Logística Comercial Internacional del Estado de Guanajuato

Fortalezas

Posición: se encuentra interconectado por una red de autopistas, ferrocarriles y aeropuertos, con acceso a los puertos del Pacífico y Atlántico

Logística de vanguardia

Economía diversificada

Sistema de integración ambiental (espacios naturales, alineaciones montañosas, y red fluvial)

Desarrollo de eventos de talla internacional

Cuenta con 24 desarrollos industriales

Posición como uno de los estados con mayor capacidad científica

Capital humano valioso

Clase empresarial emprendedora

Programas de fomento y apoyo para la exportación.

Oportunidades

Desarrollo en el sector terciario

Fortaleciemiento de obras de infraestructura

Articulación con las cadenas de valor, así como su fortalecimiento en marketing y comercialización.

Profesionalización de personas, empresas y unidades productivas

Fortalecimiento en la articulación productiva y la logística para los negocios.

Desarrollo en innovación y tecnologia.

Trabajo en equipo

Tratados y acuerdos comerciales robustos

Debilidades

Migración de su pobalcion hacia Estados Unidos

Se destinan pocos recursos a la educación

Falta de planeación y logística comercial

Estado con un grado alto de individualismo empresarial

Falta de continuidad en proyectos importantes

Falta de profesionalización de las empresas

No hay una cultura laboral empresarial

Las empresas guanajuatenses son familiares, no piensan en desarrollar proyectos vanguardistas

Crecimiento del sector automotriz

Amenazas

Atención deficiente en el ámbito de la salud.

Pobreza (ocupa el lugar 16 de acuerdo al Consejo Nacional de Evaluación de la Política de Desarrollo Social (Coneval)

Corrupción

Desintegración de algún tratado comercial importante

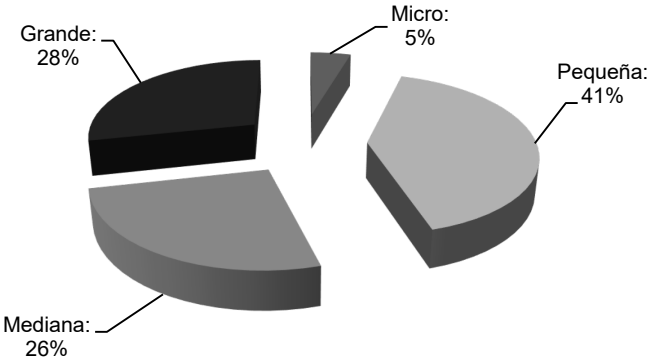
Incremento de productos chinos al mercado guanajuatense

Fuente: elaboración propia.

RESULTADOS

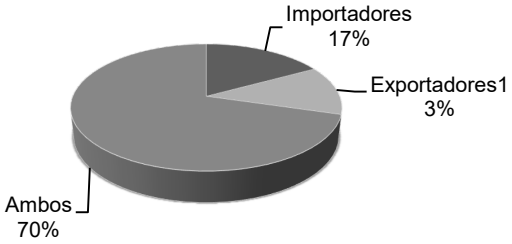
A continuación se muestran los resultados de las 88 empresas analizadas

Figura 4: Descripción de las Empresas Por Tamaño



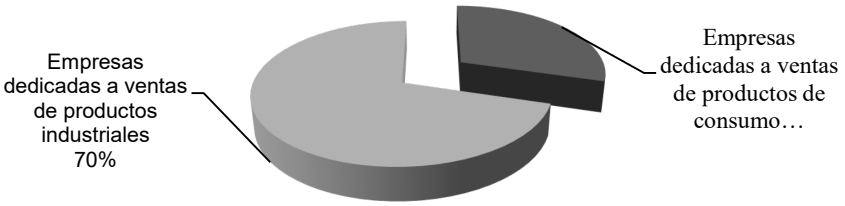
El porcentaje mayor correspondió a empresas pequeñas con un 41%, seguido de empresas grandes: 28%, medianas 26% y un porcentaje mínimo de 5%.

Figura 5: Descripción de las Empresas Por Actividad de Comercio Internacional



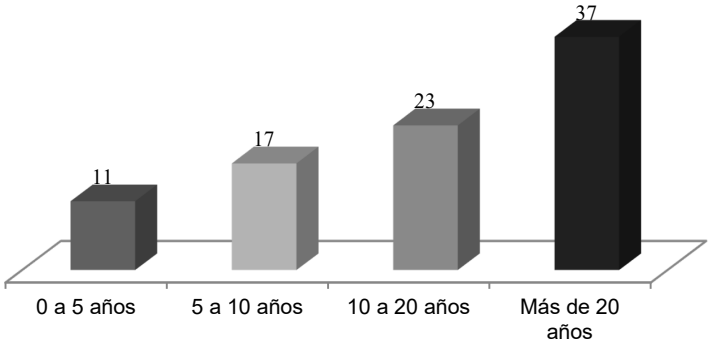
Es importante hacer notar, que el 70% de las empresas realizan ambas actividades, tanto de importación, como de exportación. El porcentaje que realizan solo importaciones es mayor con el 17% y el 13% solo exportan.

Figura 6: Descripción de las Empresas Por Tipos de Productos



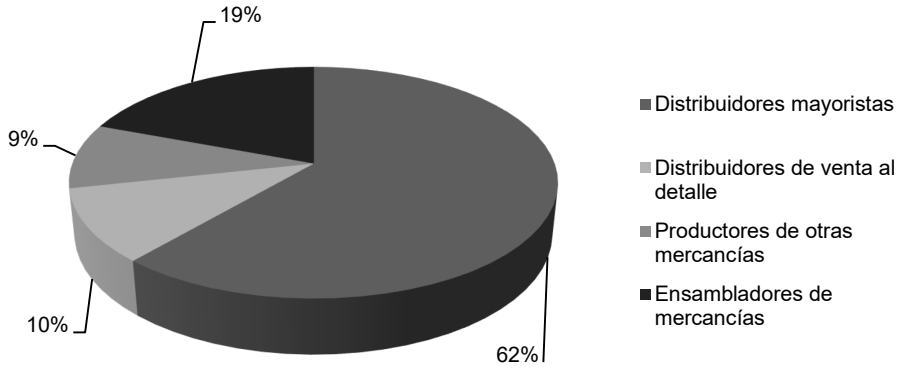
La mayor parte de las empresas son proveedoras (70%) de alguna otra para la actividad industrial. El 30% está enfocada a satisfacer a los clientes a partir de productos de consumo.

Figura 7: Antigüedad de las Empresas



El 37% de las empresas superan las dos décadas, seguido del 23% de empresas que han superado los 10 años, el 17% de 5 a 10 años y el 11% son empresas relativamente nuevas y no superan los 5 años de operación.

Figura 8: Descripción de las Actividades Comerciales de las Empresas



La gran mayoría de las empresas 62% se dedican a ser proveedoras de otras empresas, es decir, son parte de una cadena productiva. El 19% forman parte tanto del sector del sector automotriz o autoparte y del sector metalmecánico. El 10% corresponde a distribuidores de venta al detalle y finalmente el 9% de las empresas, son productoras de otras mercancías como por ejemplo calzado, de la confección textil, agroindustria o muebles.

Las dimensiones valoradas muestran calificaciones muy similares siendo la capacidad logística la más alta. Esto significa que el área más fuerte o mejor desarrollada dentro de las empresas está basada en: eficiencia en los tiempos de entrega, capacidad de respuesta, órdenes entregadas al 100%, empaque y embalaje armonizado con la estandarización del tráfico internacional, el uso de métodos cuantitativos para las compras, la optimización de los espacios en el transporte de mercancías. Las dimensiones de capacidad gerencial, de producto y comercialización se evaluaron en ese orden de importancia.

Tabla 2: Estadísticos Por Dimensión y Alfa de Cronbach

Dimensiones	A.C.	Media	%	Ponderación		
Inteligencia comercial	0.645	3.3	15%	0.495		
Capacidad del producto y de comercialización	0.615	3.8	35%	1.330		
Capacidad logística	0.895	3.9	35%	1.365		
Capacidad gerencial	0.876	3.8	15%	0.570		
					3.760	Aceptable para la totalidad de las capacidades incluídas.
a.c.: Análisis de fiabilidad, alfa de Cronbach.	0.931	Para todo el cuestionario				

Fuente: Elaboración Propia.

CONCLUSIONES

Zamora y Pedraza (2013) indican que El Banco Mundial, en su reporte Connecting to Compete 2012 Trade Logistic in the Global Economy, utiliza las variables: tiempo de importación y exportación, red tape (como agencias de importación y exportación, documentos de importación y exportación) y retrasos, confiabilidad y servicios de entrega. Estos autores enfatizan el hecho de que el transporte internacional es un elemento fundamental en la logística comercial internacional. Sin embargo, es necesario mencionar que todo esto es posible si se lleva a cabo una excelente planeación y administración de las operaciones, hay una adecuada capacidad de producción y se instrumenta un buen desempeño comercial. Por ende, el resultado logístico debe ser exitoso. Las empresas PyMES son fuertes en los niveles de operación y táctica, pero el nivel estratégico es el menos fuerte, y la combinación de estas áreas, muestra a aquellas empresas que manifiestan un nivel de desempeño satisfactorio, sin llegar a ser excelentes, tal como Hax y Candea (1984) indican en sus tres niveles de administración estratégica. México como país, y Guanajuato como parte de él, cuentan con la infraestructura logística adecuada, las políticas gubernamentales suficientes, sin embargo el día a día y la rutina operacional inundan los procesos empresariales, dejando de lado la parte estratégica de la logística internacional. Esto resulta un reto, puesto que si Guanajuato persigue la consolidación de sus empresas como parte de los eslabones de la cadena de generación de valor, al esperar que las empresas sean tanto productivas, como eficientes en los costos, los tiempos y la satisfacción completa para sus clientes. Dentro del trabajo de investigación, se tocan los temas anteriores con la finalidad de conocer los puntos fuertes de las empresas guanajuatenses y sus áreas de oportunidad. Los resultados de la investigación, pudieran servir como fuente de fortalecimiento para los académicos de las diferentes universidades de la región, para que concatenen todos los aspectos de la investigación en la formación de profesionistas eficientes, que sean una herramienta fundamental para las empresas que realizan las operaciones de logística comercial internacional. Finalmente, la investigación mide aspectos relevantes en la logística integral debido a que cada eslabón de la empresa aporta una parte significativa para que los productos puedan llegar en tiempo y forma a su destino.

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LA PERCEPCIÓN DEL TURISTA SOBRE LA IMAGEN DE ISLA MUJERES, QUINTANA ROO, COMO PUEBLO MÁGICO

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RESUMEN

Isla Mujeres municipio del estado de Quintana Roo en el Caribe Mexicano, recibe en 2016 de la Secretaría de Turismo el certificado como Pueblo Mágico, entregado a lugares que conjuntan tradición, belleza y cultura a través de sus atributos simbólicos, leyendas e historia; manifestados socio-culturalmente. Ante este galardón se hace evidente la falta de información sobre los atributos que los turistas tienen sobre la isla como un lugar único y mágico. El objetivo de esta investigación es conocer cuál es la percepción del turista que visita Isla Mujeres como Pueblo Mágico, y que variable tiene más impacto en su percepción, a través de una investigación descriptiva transversal, mediante técnicas de variables múltiples. Se espera que los resultados sirvan para la toma de decisiones de estrategias que impulsen la búsqueda y permanencia de la isla como Pueblo Mágico, distinguiéndose de los demás destinos caribeños de México.

PALABRAS CLAVES: Pueblo Mágico, Turismo, Isla Mujeres, Tradición y Cultura

PERCEPTION OF TOURIST ON THE IMAGE OF ISLA MUJERES, QUINTANA ROO, AS MAGIC TOWN

ABSTRACT

Isla Mujeres municipality in the state of Quintana Roo in the Mexican Caribbean, receives the certificate as Magic Town, delivered to places that conjoined tradition, beauty and culture through their symbolic attributes, legends and history in 2016 from the Ministry of Tourism; manifested socio-culturally. Faced with this award the lack of information about the attributes that tourists have on the island as a unique and magical place becomes evident. The objective of this research is to know what the perception of tourists visiting Isla Mujeres AS Magic Town, and that variable has more impact on your perception, through a descriptive investigation, using multivariate techniques. Results are expected to serve for decision-making strategies that promote the search and permanence of the island as Magic Town, distinguishing itself from other Caribbean destinations in Mexico.

KEYWORDS: Magic Town, Tourism, Isla Mujeres, Tradition and Culture

INTRODUCCIÓN

El turismo es uno de los motores de la economía en México, por lo que en el 2011 se crea el Programa de Pueblos Mágicos, que tendrá como ejes básicos la sustentabilidad, competitividad, tecnologías de la información y transversalidad definidos como componentes del nuevo Modelo Integral de Gestión Inteligente de Destinos (Presidencia de la República, 2014). El Programa Pueblos Mágicos busca contribuir a revalorar a un conjunto de poblaciones del país que siempre han estado en el imaginario colectivo de la nación en su conjunto y que representan alternativas frescas y diferentes para los visitantes

nacionales y extranjeros (Secretaria de Turismo, 2016). Este programa fomenta el desarrollo sustentable de las localidades que tienen atributos de singularidad, carácter y autenticidad, incrementando la oferta turística de calidad en el país (Secretaria de Turismo, 2014). Pueblos Mágicos busca ser una marca que otorga prestigio y exclusividad a la localidad de manera que se distinga por sus atributos únicos, por lo que no es un distintivo que la comunidad alcance para siempre, hay que cuidarlo en beneficio de la localidad y de su gente (Secretaria de Turismo, 2015a).

Tanto el gobierno estatal, municipal y la sociedad tienen que ser parte viva de este programa y ayudar a mantener los estándares que se requieren para conservar dicha distinción (Secretaria de Turismo, 2014), ya que deberá someterse a una evaluación anual en donde se evalúe el desempeño del desarrollo turístico tanto económico como en la generación de bienestar de la sociedad. Como parte del programa se tiene prevista una inversión del 2015 al 2018 de 4 mil millones de pesos para mantenimiento y reconstrucción de centros históricos, mejora de infraestructura y señalización, cableado subterráneo, desarrollo de productos turísticos, reordenamiento de comercio, cursos de capacitación turística y creación de espacios (Secretaria de Turismo, 2014). Entre la inversión que el programa vislumbra, también está la certificación de nuevas localidades que cumplan con los criterios establecidos. Bajo estos requisitos en 2015 el estado de Quintana Roo dio inicio al proceso de certificación de dos localidades, Tulum e Isla Mujeres. El caso de la primera localidad contempla un extraordinario lugar arqueológico frente al mar Caribe, suficiente para someter la solicitud de certificación.

La segunda localidad avista una situación un poco más compleja ya que su propuesta se basa principalmente en tres elementos: la belleza de sus playas, certificadas y apreciadas como únicas; su cocina tradicional, con aproximadamente 165 años de historia; y el patrimonio cultural, formado no sólo por un observatorio maya sino por la arquitectura del lugar, flora, fauna y dinámica social única. Isla Mujeres, inicia en el año 2015 con la certificación de sus playas con banderas azul y blanca y se consolida con el reconocimiento como Pueblo Mágico en 2016. Significa una diferenciación de Cancún, una forma disímil de hacer turismo con riqueza histórica y patrimonio cultural, además de sus bellezas naturales, ante esta distinción y la preocupación de la permanencia, surgen algunas inquietudes sobre el centro turístico, ya que se desconoce la percepción que los turistas tienen del lugar y las oportunidades a que son merecedores, por lo tanto esta investigación se enfocará en conocer la percepción que tienen los turistas sobre Isla Mujeres como Pueblo Mágico y que variables tienen más impacto en la percepción. Esta investigación tiene un encuadre en donde en la introducción se da un marco referencial de que es un Pueblo Mágico y el gran reto que vive Isla mujeres al obtener esta designación. La Revisión Literaria, aborda temas en donde queda claro la importancia de este tipo de turismo, así como los requisitos que se necesitan para la permanencia de la certificación. La metodología explica paso a paso como se llevó la muestra, el levantamiento de campo, así como las técnicas estadísticas que se utilizaron. En los resultados se interpretan dichos datos transformándolos en información. Y las conclusiones explican las posibles acciones que deban seguir las autoridades de Isla Mujeres para buscar su permanencia como Pueblo Mágico.

REVISIÓN LITERARIA

Los turistas nacionales de zonas culturales se caracterizan por preferir las actividades relacionadas al patrimonio intangible, es decir fiestas, ceremonias, representaciones musicales o teatrales, teniendo un lugar importante el interés por degustar la gastronomía regional. Por su parte los turistas extranjeros prefieren las actividades relacionadas al patrimonio tangible como edificios, monumentos o plazas (Velázquez, 2013). La utilización de la cultura es parte del escenario para la venta de experiencias turísticas, lo que llama hoy la atención del turismo actual; los ancestros y la identidad se convierten en objetos de venta y consumo (Velázquez, 2013). Hay un creciente interés por visitar ciertos lugares que reúnen determinadas características típicas, se comienza a determinar, una idea precisa sobre elementos de lo "mexicano auténtico" que puedan resultar vendibles en términos turísticos, es decir atractivas para los clientes (Velázquez, 2013; Clausen, 2007; Torres y Mommse, 2005; Jacobs, 2001; Mac Canell, 1973). Por lo tanto

una localidad que a través del tiempo y ante la modernidad, ha conservado, valorado y defendido, su herencia histórica, cultural y natural, y la manifiesta en diversas expresiones mediante su patrimonio tangible e intangible; que tiene atributos únicos, simbólicos, historias auténticas, hechos trascendentes, cotidianidad, que significa una gran oportunidad para el aprovechamiento turístico atendido a las motivaciones y necesidades de los viajeros, se considerará Pueblo Mágico (Guía de Incorporación y Permanencia Pueblos Mágicos, 2016). Para poder ser seleccionada una localidad en el programa Pueblos Mágicos requiere contar con atractivos turísticos diferenciados, entendiendo por ello, elementos arquitectónicos, históricos, edificios, fiestas y tradiciones, artesanías, cocina tradicional (gastronomía) que se encuentren dentro del imaginario colectivo de la nación (Pueblos Mágicos reglas de operación, 2012), además de objetos físicos como edificios, zonas urbanas, parques, sitios históricos. La percepción describe tanto la acción como a la consecuencia de percibir mediante los sentidos, las imágenes, impresiones o sensaciones externas, comprender o conocer algo. Todos los individuos reciben estímulos mediante las sensaciones, es decir, flujos de información a través de cada uno de los cinco sentidos, pero no todo lo que se siente es percibido, sino que hay un proceso perceptivo mediante el cual el individuo selecciona, organiza e interpreta los estímulos, con el fin de adaptarlos mejor a sus niveles de comprensión (s/n, 2016). En el caso del turismo, las percepciones significativas no sólo serán la de los actores objetivo sino las relacionadas a la misma actividad, pues el tipo de recreaciones, imaginarios y servicios relacionados al turismo condiciona el tipo de desarrollo y los grupos que participarán en ello (Hiernaux, 1989).

METODOLOGÍA

Se diseñó una investigación empírica, de tipo cuantitativo, transversal a través de la técnica de encuesta, cuestionario estructurado que se aplica a la muestra de una población y está diseñado para obtener información específica de los participantes (Malhotra, 2008), basada en la revisión literaria de los principales aspectos que se requieren para cumplir con la certificación de Pueblo Mágico. Las encuestas fueron aplicadas de forma personal en las dos terminales marítimas para ferrys que cubren la ruta Isla Mujeres- Puerto Juárez, ambas en pleno centro de Isla Mujeres y cada una con su propio muelle, una a cargo de la API Quintana Roo y otra a cargo de la misma empresa que opera en Gran Puerto Cancún en puerto Juárez. El levantamiento de información se llevó a cabo por diez estudiantes de la asignatura de Investigación de Mercados, el día 12 de marzo del 2016 cuando los turistas tomaban el ferry de regreso a la ciudad de Cancún, Q. Roo. La muestra fue probabilística, a través de un muestreo aleatorio simple, que es una técnica donde cada elemento de la población tiene una probabilidad de selección equitativa y conocida. Cada elemento se selecciona de manera independiente a los otros elementos y la muestra se extrae mediante un procedimiento aleatorio del marco de muestreo (Malhotra, 2008). En donde el margen de error fue de un 8%, con un nivel de confianza de 92% y una población de 3268 turistas.

Para obtener la población (N) se tomaron los datos que reportó APIQROO del total de llegadas a Isla Mujeres que fue de 5446 en un día con mucha afluencia de pasajeros como lo es el día sábado, en donde se estima que el 60% son turistas y el 40% son residentes de Isla Mujeres (APIQROO, 2016), por lo tanto la población fue de 3268 turistas, ya con este dato y la aplicación del muestreo aleatorio simple da una muestra de 115 turistas, sin embargo se logró encuestar a 137 visitantes en un día por lo que se determinó considerar las 137 encuestas. El cuestionario incluyo preguntas cerradas con un formato de escala de Liker de cinco puntos en donde 1 era la calificación menor y 5 la calificación mayor, sobre las variables que los turistas podrían haber percibido (Tabla 1), además de preguntas abiertas. Para el procesamiento de datos se utilizó el programa estadístico SPSS versión 19 y el análisis de los mismos se hizo mediante un análisis de factores, técnica estadística de variables múltiples usada para resumir la información de numerosas variables en un menor número de subconjuntos o factores; Su propósito es simplificar los datos (Malhotra, 2008). Se reagruparon las ocho variables (atractivos simbólicos, servicios turísticos, fiestas y tradiciones, arquitectura, artesanías, gastronomía, monumentos y playas) para posteriormente obtener mediante un análisis discriminante, técnica usada para predecir la membresía grupal con base en dos o más variables

independientes, las variables que son consideradas más relevantes para los turistas. Además de analizar los datos a través de frecuencias para una mayor comprensión de la investigación.

Tabla 1: Referencias de las Variables

Variable	Referencias
Atractivos Simbólicos	Museo Subacuático (MUSA)
	Playa Tiburón
	Parque Central de Isla Mujeres
	Playa Norte
	Otro
Servicios Turísticos	Parque Garrafón
	Bares
	Tours
	Restaurantes
	Otro
Fiestas y Tradiciones	Regattas
	Día de la Marina
	Torneo de Pesca
	El día de la Virgen
	El Carnaval
	Los Gremios
Gastronomía	Tikin Xic
	Ceviches
	Pescado
	Mariscos
	Coco
	Otro
Monumentos Históricos	Punta Sur (estatuas)
	El pescador
	El Monumento al Tiburón
	El Observatorio Maya
	El Faro
	Los Murales
	La Runas de Mundaca

RESULTADOS

De las 137 personas que se encuestaron 47.8% fueron hombres y 52.2% mujeres. La edad promedio fue de 35 años, la edad mínima fue de 16 años y la máxima de 63 años. El 65.9% de los turistas que visitan Isla Mujeres no pernoctan ahí, es decir no pasa la noche en un sitio en especial cuando viaja, mientras que un 34.1%pernocta en promedio una noche. La nacionalidad de los turistas que visitaron Isla Mujeres fueron en su mayoría mexicanos (54.7%), seguidos de los estadounidenses (9.5%), argentinos (8.0%), colombianos (7.3%), como se muestra en la Tabla 2

Tabla 2: Países de Procedencia

País	Porcentaje de Gente Que se Encuesto
México	54.7%
Estados Unidos	9.5 %
Argentina	8.0 %
Colombia	7.3 %
Canadá	5.8%
Inglaterra	2.2%
Costa Rica	2.2%
Chile	1.5%
España	1.5%
Francia	1.5%
Reino Unido	1.5%
Otros*	4.3%

** Dentro de otros se encuentra países como china, Cuba, Paraguay, Perú, Rusia y Turquía con un 0.7% cada uno.*

Las variables que se consideraron en este estudio están basadas en los requisitos que requieren las certificaciones de Pueblos Mágicos y que son más visibles para los turistas, por lo que el porcentaje más alto de turistas (83.8%) calificó con la más alta puntuación las playas de Isla Mujeres, teniendo en cuenta que es uno de los principales atractivos de la Isla. La Gastronomía también fue una de las variables con más porcentajes de turistas que lo calificaron alto (43.7%), al igual que sus artesanías (29.4), como se muestra en la Tabla 3.

Tabla 3: Frecuencia de la Percepción de las Variables

	Calificación					
Variables	1	2	3	4	5	N
Atractivos simbólicos	11.9	11.9	21.5	32.6	22.2	135
Servicios Turísticos	3.7	9.0	13.4	37.3	36.6	134
Fiestas y Tradiciones	24.4	18.5	23.0	14.8	19.3	135
Arquitectura	9.7	23.9	24.6	22.4	19.4	134
Artesanías	6.6	16.2	27.9	19.9	29.4	136
Gastronomía	4.4	8.9	14.8	28.1	43.7	135
Monumentos	13.5	16.5	21.1	28.6	20.3	133
Playas	2.2	0.7	4.4	8.8	83.8	136

La escala de calificación fue de 1 a 5, siendo 1 el menor y 5 el mayor. N = al número de turistas que contestaron cada ítem. Las variables con más alto porcentaje de turistas que los calificaron con 5 son: Playas, gastronomía y artesanías. En contraste la variable Fiestas y Tradiciones tienen el mayor porcentaje de personas que le dieron la mínima calificación.

La nueve variables se reagruparan en dos grupos, por lo tanto para indicar que variable va en cada uno se deben interpretar la carga de factores que es una medición de la importancia de la variable en la cuantificación de cada factor (Malhotra, 2008). En este caso en el grupo uno irían las variables arquitectura, fiestas y tradiciones, artesanías, atractivos simbólicos y monumentos y en el grupo dos, playas, gastronomía y servicios turísticos, como se muestra en la Tabla 4.

Tabla 4: Cargas de los Factores

	Componentes	
	1	2
Arquitectura	0.759	0.081
Fiestas y Tradiciones	0.695	0.225
Artesanías	0.617	0.432
Atractivos Simbólicos	0.603	0.361
Monumentos	0.575	0.303
Playas	-0.184	0.752
Gastronomía	0.355	0.628
Servicios Turísticos	0.302	0.577

La carga de los factores es la correlación sencilla entre las variables y los factores y van de +1.0 a -1.0, se guarda relación estrecha con los factores las cargas más alta de cada componente, es decir el componente uno, está formado por arquitectura (0.759), fiestas y tradiciones (0.695), artesanías (0.617), atractivos simbólicos (0.603) y monumentos (0.575) y el componente dos está conformado por playas (0.752), gastronomía (0.628) y servicios turísticos (0.577).

Posteriormente de cada uno de estos dos grupos se realizó un análisis discriminante, que muestra diferencias cuantiosas entre las medias de los grupos y permite la discriminación óptima entre las categorías de la variable dependiente a través de la matriz estructural, considerando las variables mayores a 0.40, por lo que la percepción de los turistas difieren de manera significativa en cada variable, dando como resultado del grupo uno la percepción más fuerte es sobre la variable artesanías y del grupo dos las playas, gastronomía y servicios turísticos como se muestra en la Tabla 5.

Tabla 5: Matriz Estructural en un Análisis Discriminante

Grupo 1	Función	Grupo 2	Función
Variables	1	Variables	1
Atractivos Simbólicos	0.052	Playas	0.863
Fiestas y Tradiciones	0.305	Gastronomía	0.607
Artesanías	0.457	Servicios Turísticos	0.863
Monumentos	-0.097		
Arquitectura	-0.388		

La matriz estructural muestra los resultados de la función discriminante, es decir mayor correlación entre cada variable y facilita la interpretación de las diferencias entre dos o más variables de los grupos, permitiendo identificar dimensiones en función de las cuales difieren. Al igual que la carga de valores se discriminan las variables con más carga, en este caso para el grupo uno se tiene las artesanías y para el grupo dos: playas, gastronomía y servicios turísticos.

Se les pregunto a los 137 turistas quién había visitado alguno de los atractivos simbólicos de Isla Mujeres los cuales contemplan, el Museo Subacuático (MUSA), Playa Tiburón, Parque Central y Playa Norte. El 83.2% de los turistas visito Playa Norte y un 51.1% Parque Central. Con el análisis previo se puede ver las Playas son un factor clave en la percepción de los turistas. Los Servicios Turísticos más contratados o visitados fueron los restaurantes con 68.4%, seguido de bares 38.7%, los tours con un 30.9% y Garrafón con un 22.6%. El 18.4% que menciono otro se refiere a carritos de golf, lanchas y camastros. Esta variable es de especial interés debido a que forma parte del grupo de variables que los turistas perciben. En cuanto a las Fiestas y Tradiciones hay un desconocimiento por parte de los turistas ya que en cada fecha memorable más de 60% no ha escuchado sobre ellas. Y cuando se les preguntó a los pocos turistas que habían dicho que si habían escuchado, si habían asistido este porcentaje fue menor.

El 73.7% de los turistas encuestados consideran que Isla Mujeres tiene un estilo único en su arquitectura considerándolo como: Atractivo, bonito, caribeño, colonial, colorido, rustico y tradicional. La percepción de las artesanías es que son bonitas, caras, comunes, iguales que en otras partes, y simples. En cuanto a la gastronomía el 54.4% comió pescado, el 48.5% mariscos, el 41.9% ceviches y el 25.7% comió Tikin Xic. Punta Sur resulta ser uno de los Monumentos Históricos más visitados por los turistas (46.3%), seguido del Monumento al Tiburón (39.1%), Los Faros (36.0%). Los menos visitados son Las Ruinas de Mundaca (14.0%) y el Observatorio Maya (18.4%).

CONCLUSIONES

La certificación de Isla Mujeres como Pueblo Mágico trae consigo el compromiso de fortalecerse y optimizar el aprovechamiento de los recursos es por eso que esta investigación es el parte aguas de ver cómo es que desde el enfoque del turista percibe a Isla mujeres como Pueblo Mágico. Y determinar cuáles son la variable con mayor impacto en la percepción. Para empezar a concluir se observa que las variables con mayor impacto son las playas como atractivo simbólico, siendo estas el principal imán turístico de Isla Mujeres, los Servicios Turísticos, en donde se tiene que fortalecer a través de capacitación para dar un mejor servicio en todo el municipio, la Gastronomía y las Artesanías. Todas las demás variables deben fortalecerse de manera que puedan tener una percepción positiva con el turismo, en contraste estas variables ni siquiera entran en la mente del turista siendo desconocidas en casi en su totalidad, por lo que el Municipio de Isla Mujeres debe generar estrategias innovadoras para los diferentes productos turísticos que avalan la certificación de un Pueblo Mágico para poder conservar la certificación.

Para generar estas estrategias se requiere el compromiso de todos los actores es decir gobierno federal, estatal, municipal, comunidad y empresarios. Esta investigación ayuda a perfilar futuras investigación mucho más puntuales sobre cada una de las variables para poder fortalecerlas y poder tomar decisiones más certeras para poder ser más competitivos.

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HÁBITOS ALIMENTARIOS Y LA RELACIÓN CON EL MERCADO DE LA ALIMENTACIÓN SALUDABLE

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RESUMEN

El presente estudio busca clasificar a los consumidores en base al estilo de vida con relación a la alimentación y caracterizarlos según sus hábitos alimentarios, características sociodemográficas y su nivel de satisfacción con la alimentación, para identificar tendencias relacionadas al mercado de la alimentación. La metodología considera una investigación de mercado, con un cuestionario aplicado a 555 individuos en Chile. El instrumento de recolección de información incluyó una adaptación del cuestionario de estilos de vida en relación a la alimentación y de la escala de satisfacción con el estilo de vida en relación a la alimentación. Los resultados de un análisis factorial exploratorio indican 6 factores: alimentación restrictiva, alimentación saludable, importancia del precio, novedad, afinidad por salir a comer, y planificación. En base a lo anterior se realiza un análisis cluster obteniendo 4 segmentos que se detallan en el estudio: Despreocupados, Motivados, Culposos, y Restrictivos. Finalmente se detecta una tendencia transversal a los 4 segmentos identificados en función de la restricción del azúcar, es así como el 42,2% de la muestra afirma restringirla por preferencias personales y un 8,6% de muestra la restringe por motivos de salud.

PALABRAS CLAVES: Hábitos Alimentarios, Alimentación Restrictiva, Vida Saludable

FOOD HABITS AND THE RELATIONSHIP WITH HEALTHY FOOD MARKET

ABSTRACT

This study aims to classify consumers based on lifestyle in relation to food and characterized according to their eating habits, sociodemographic characteristics and their level of satisfaction with food, to identify related food market trends. The methodology considers market research with a questionnaire administered to 555 individuals in Chile. The information collection instrument included a questionnaire adaptation of lifestyles in relation to food and the satisfaction scale lifestyle in relation to food. The results of an exploratory factor analysis indicate six factors: restrictive eating, healthy eating, importance of price, novelty, affinity for eating out, and planning. Based on the factorial analysis above, a cluster analysis is performed getting 4 segments detailed in the study: Unconcerned, Motivated, Guilty and Restrictive. Finally, a tendency across the 4 segments identified based on the restriction of sugar, so as 42.2% of the sample said restricting becasue of personal preferences and 8.6% sample restricts it for health reasons.

JEL: M31, I19

KEYWORDS: Food Habits, Restrictive Eating, Healthy Life

INTRODUCCIÓN

Actualmente, gran parte de la población lleva un ritmo de vida que ha hecho que las personas destinen la mayor parte de su tiempo a desarrollar actividades fuera de sus casas, principalmente por actividades laborales y por estudio. Efectivamente, llevar a cabo una alimentación saludable es una actividad que compite y algunas veces puede verse desplazada por otras, como los horarios de estudio o de trabajo, los viajes, las salidas a comer y la exploración de nuevas relaciones y vínculos comunitarios (Brown, 2006).
Esta situación, en ocasiones no es considerada un problema, ya que existen variados productos y servicios enfocados a satisfacer las necesidades fuera del hogar. Sin embargo existe un segmento de la población que, por opción o condición, lleva una dieta restrictiva, es el caso de vegetarianos, veganos, celiacos, intolerantes a la lactosa, diabéticos, entre otros, quienes no siempre encuentran variedad de productos y servicios adecuados a sus requerimientos. Las expectativas y necesidades de los clientes que cada vez son más conocedores y exigentes, hacen que la industria dedicada a este segmento de la población no logre abarcar todas las necesidades, e incluso, como ocurre en el caso de la enfermedad celiaca, que no se cubra a todo el mercado; esto debido a que existen en Santiago de Chile sólo tres restaurantes aptos para esta dieta restrictiva (Fundación Convivir, s.f.). Por otro lado, se encuentra la alta tendencia hacia la elección de una dieta vegetariana, donde al menos 13.023 personas practican este estilo de alimentación (Vegetarianos Chile, 2013). En este caso, el mercado está un poco más explotado que el de los celíacos, ya que en Santiago de Chile existen alrededor de 33 restaurantes y 82 locales especializados en productos para este tipo de alimentación (Polanco, 2014).

Los cambios en los patrones alimenticios que conllevan realizar este tipo de dietas, necesariamente impactan en el estilo de vida de dichas personas, y el hecho de que no existan muchas opciones a las que pueden optar para comer, hace que sea mucho más difícil sobrellevar estos cambios. Con los antecedentes mencionados, el presente estudio tiene como objetivo realizar una clasificación de consumidores en base al estilo de vida en relación a la alimentación, en la Región Metropolitana y caracterizarlos según sus hábitos alimenticios, características sociodemográficas y su nivel de satisfacción con la alimentación. Esta investigación tiene la principal motivación de lograr respaldar la vinculación entre características del estilo de vida orientadas a las preferencias y conductas alimenticias con una eficiente investigación de mercado.

REVISIÓN LITERARIA

El Cambio de Preferencias Alimenticias

Según Layman (2014) las preferencias alimentarias de las personas están cambiando, situación que se ve expresada en las elecciones de los consumidores, quienes son más pro activos en el cuidado de su salud y las opciones de alimentación. Es así como existe una tendencia de ser más reflexivos con respecto al estilo de vida que se lleva, representado en el mayor interés por alimentos frescos, naturales y menos procesados. Desde el punto de vista de la percepción, Akamatsu, Maeda, Hagihara & Shirakawa (2005), estudian la actitud de trabajadores japoneses sobre la comida sana. Los principales resultados arrojaron que para mantener una dieta saludable los patrones a seguir son preferir alimentos que entreguen altos niveles de nutrientes, seguir una dieta balanceada y comer plenamente vegetales. Por su parte, en el trabajo de Bouwman, Molder, Koelen, & Woerkum (2009), se expone un avance hacia la perspectiva de comer saludable por parte de las personas. En específico desde el contexto de la vida cotidiana, se ve cómo los ciudadanos holandeses reaccionan ante la idea de la comida saludable; los principales resultados denotan que para quienes tienen una inclinación por la comida saludable, la mayoría según el estudio, no significa un sacrificio, ya que consiguen satisfacción al seguir esta conducta. En el caso de América Latina, seis de cada diez consumidores prefieren alimentos más simples, con menor contenido de colorantes, conservantes y en general más naturales (Industria Alimenticia, 2014).

Tendencias Alimentarias en Chile

El reciente estudio de Chile Saludable plantea que el país manifiesta los síntomas de una sociedad moderna y globalizada. Existe un aumento de enfermedades crónicas no transmisibles en las últimas décadas que tiene directa relación con los hábitos de vida poco saludables de las personas (Fundación Chile, 2014). El estudio de Chile Saludable (Fundación Chile, 2014) indica una clasificación de perfiles de las personas según sus hábitos y barreras de vida saludable; estos perfiles son resignados, culposos, indecisos, esforzados y motivados. Entre los perfiles interesados en algún grado en la vida sana se encuentran los indecisos, esforzados y motivados en orden ascendente. El estudio concluye que Chile tiene oportunidades interesantes para potenciar el desarrollo de alimentos saludables y transformarse en un polo de innovación a nivel mundial (Fundación Chile, 2014). Además, según los datos publicados en el volumen anterior del estudio Chile Saludable (Fundación Chile, 2013) a nivel nacional el mercado de alimentos vinculado a la Salud y Bienestar ascendía a US$3 billones (representando un 19% del total de la industria de alimentos procesados y bebidas) y experimentaba un fuerte crecimiento en los últimos 5 años. Por último, cabe destacar que un 43% de la población cree que comer saludable es comer sólo ensaladas, mientras que un 38% declara que una alimentación saludable implica poner restricciones en su vida y un 21% considera que los alimentos saludables son aburridos y desabridos (Fundación Chile, 2013).

METODOLOGÍA

Recolección de Datos: Para el procedimiento de recolección de datos, se diseñó un cuestionario a través del software de encuestas online Qualtrics, para plasmar las preguntas y distribuirlo por redes sociales, tales como Facebook, LinkedIn, Twitter y mail. El instrumento de recogida de información incluyó una adaptación del cuestionario de estilos de vida en relación a la alimentación (FRL) (Grunert & Brunsø, 1993) y también de la escala Satisfaction with Food-related Life (SWFL) (Grunert, Dean, Raats, Nielsen, Lumbers, & Team, 2007). De esta manera, el cuestionario está conformado de cuatro secciones: Percepciones de la experiencia de comer fuera de casa, Hábitos Alimenticios, Salud y Actividad física, Antecedentes personales.

Diseño de la muestra: La técnica de muestreo utilizada, corresponde a una del tipo no probabilístico, por conveniencia. La población se consideró como toda persona mayor de dieciocho años que llevase o no una dieta restrictiva, con residencia en la Región Metropolitana de Santiago, Chile, y que a su vez tuviese acceso a las siguientes redes sociales: Facebook, Twitter, Correo electrónico y/o Linkedin.

Recopilación de los datos: La encuesta se realizó a través de la plataforma de Qualtrics, donde los datos se fueron almacenando hasta llegar a un total de 974. Se eliminaron las encuestas que no fueron respondidas completamente, luego se verifica la consistencia de las respuestas con respecto a las personas que indicaron poseer restricciones alimentarias. Finalmente se concluye que son aceptables y válidos 555 datos pertenecientes a la Región Metropolitana.

Análisis de datos: En la investigación se realiza análisis univariado, bivariado y multivariado. Los dos últimos análisis se realizan en el programa SPSS versión 22.0. El análisis univariado se realiza en el programa Excel 2010.

RESULTADOS

Análisis Univariado

La muestra está compuesta de un 52% hombres y 48% mujeres, mayormente por personas entre los 22 y 25 años, con una prevalencia de la muestra de un 36%. Le siguen con menor presencia los rangos de entre

19 y 21 años y entre 26 y 30 años. En cuanto a la distribución de grupos socioeconómicos, se puede decir que la muestra en su mayoría está conformada por personas del grupo ABC1 y C2, grupos que representan el 66% del total.

Análisis Multivariado

Con la finalidad de disminuir las dimensiones a evaluar, se extraen factores a través de un análisis factorial de componentes principales, considerando autovalores mayores a 1. El método de rotación es el de Varimax y no se utiliza normalización, debido a que no existe problema de diferencias de escala. La consistencia interna de las escalas y de sus componentes fue evaluada por medio del coeficiente de Cronbach. Es así como con el análisis factorial de componentes principales se obtienen seis dimensiones que permitieron caracterizar las relaciones entre 27 de los 33 ítems utilizados del FRL, con el 55,43% de la varianza explicada. Resulta un coeficiente KMO igual a 0,837 por lo se puede concluir que el instrumento es fiable. Del mismo modo la prueba de esfericidad de Barlett resulta significativa (Significancia = 0,000) por lo que se rechaza la hipótesis nula de que la matriz de correlaciones es identidad, en cuyo caso no existirían correlaciones significativas entre las variables y el modelo factorial no sería pertinente. Los seis factores se nombran como: "Alimentación restrictiva (especial)" como componente 1, "Alimentación saludable" como componente 2, "Importancia del precio" como componente 3, "Novedad" como componente 4, "Afinidad por comer fuera" como componente 5 y "Planificación" como componente 6.

Por otro lado se realiza un análisis factorial por componentes principales, para los 7 ítems extraídos del SWFL con rotación Oblimin y sin normalización por la inexistencia de diferencias en las escalas de medidas de las preguntas. Esto resulta en dos factores, el primero explica el 52,78% de la varianza total. Factor compuesto por las preguntas: "Estoy tremendamente satisfecho(a) con mi alimentación", "Con respecto a la alimentación, las condiciones de mi vida son excelentes", "Los alimentos y las comidas diarias otorgan satisfacción en mi vida diaria", "Mi vida con respecto a los alimentos y las comidas está cerca de mi ideal" y por último "Los alimentos y las comidas diarias son elementos positivos en mi vida".
Para determinar clasificación de consumidores según los resultados del FRL, se utilizó análisis cluster k-means. Este análisis se realiza sobre las seis variables creadas tras el análisis factorial. Se itera con 3, 4 y 5 clasificaciones, números guiados por el resultado del análisis cluster jerárquico con método de Ward. De este modo, se selecciona el resultado de 4 cluster, ya que los resultados, son más convenientes para los objetivos de la investigación.

Tras el análisis cluster se identifican 4 grupos con diferencias significativas en los factores obtenidos del Análisis Factorial. Los cluster presentan distinto perfil de género, grupo etario y grupo socioeconómico. También es posible diferenciar los grupos por edad (como variable continua), y puntaje en la satisfacción del estilo de vida con respecto a la alimentación. Se diferenciaron en la frecuencia en que toman desayuno en cafés o restaurantes, frecuencia de almorzar en casa, lugares de comida rápida y restaurantes o café. También en la frecuencia de cenar fuera de casa en restaurantes, locales de comida rápida, cafés o para llevar. No así en la frecuencia de almorzar en el lugar de trabajo comida llevada de la casa, o comida de casino. Los cluster se muestran significativamente diferenciados en cuanto a la actividad física. Esta variable corresponde a la pregunta: "Si nos fijamos en el último año, cuál de las siguientes afirmaciones describe de mejor forma, lo que haces en tu tiempo libre", y las opciones eran: "veo televisión, uso el computador o hago otro tipo de actividad sedentaria", "camino, ando en bicicleta o hago ejercicio suave al menos 2 veces por semana", "corro, hago deportes recreativos o jardinería pesada al menos 4 horas a la semana", "hago ejercicio duro y / o hago atletismo competitivo de forma regular y varias veces a la semana". A lo que se le asigna un concepto simplificado por motivos prácticos, por lo que quedan los niveles de sedentarismo, actividad baja, actividad media y actividad alta respectivamente.

Otro aspecto en el cual se encuentran diferencias significativas es sobre el hábito de fumar. A los encuestados se les preguntó si fuman con tres opciones de respuesta: Si, No, lo dejé y No. Esto con el fin

de diferenciar a los que en la actualidad no fuman, pero que en otro momento de sus vidas si lo hicieron. Automáticamente a los que respondieron que si fuman, se les preguntaba por la frecuencia en que lo hacen, la cual no muestra diferencias significativas con respecto a los cluster. De las diversas restricciones consultadas, las que son significativamente comparables entre grupos son las restricciones de azúcar, gluten, lactosa y carne.

Descripción de Segmentos

El Grupo 1 llamado los Despreocupados, representa al 20,18% de la muestra, es contrario a los conceptos de "alimentación restrictiva" y "afinidad por comer fuera". Se manifiesta indiferente a los atributos de alimentación saludable e importancia del precio. En relación al concepto de planificación es indiferente a ir a restaurantes sólo si escuchó buenos comentarios y a buscar opciones por internet, no obstante se muestra en desacuerdo con buscar nuevas opciones en revistas, diarios y revistas. Tuvo igual presencia de grupo ABC1 y C2 (41,62%) y por lo tanto 83,93% del grupo pertenece a estos dos grupos socioeconómicos. Existe una presencia significativamente mayor de hombres (63%) que de mujeres en este grupo. El 87,5% almuerza en casa una vez a la semana o más. Nunca toman desayuno fuera de casa (46,43%), raramente almuerzan fuera de casa en restaurantes o café (39,29%) o locales de comida rápida (33,04%) y cenan al menos 1 vez al mes fuera de casa (33,04%). La edad promedio del cluster 1 es 28 años. Si bien los 4 cluster presentan mayor porcentaje de personas que afirman no tener el hábito de fumar, el cluster 1 tiene mayoría significativa, el 68,75 % de estos no fuma. La cena en sus hogares toma significativamente más tiempo en ser realizada, el 44,11% del grupo afirma que este tiempo es entre 30 y 60 minutos, proporción significativamente mayor a los otros grupos. El grupo tiene mayor presencia de personas que no tienen restricción alimentaria de azúcar (62,5%), gluten (97,32%), lactosa (78,57%) y carne (88,39%). Sin embargo un 33,93% se restringe del azúcar por motivos de gusto personal, al igual que en los demás grupos existe un porcentaje importante de personas que optan por este hábito.

El Grupo 2 llamado los Motivados representa el 29,91% de la muestra, comparativamente hablando con el resto de los grupos, es más afín a los hábitos relacionados con los factores de "alimentación saludable", "novedad", "afinidad por comer fuera" y "planificación". Está más en desacuerdo comparado con los demás grupos, con el concepto de "importancia del precio" y la "alimentación restrictiva" es de bajo interés. Está compuesto por mayor proporción de personas de grupo socioeconómico ABC1 (53,61%), de edad promedio 30 años. Presenta puntaje significativamente más alto que los demás grupos, con respecto a la satisfacción del estilo de vida con respecto a la alimentación. Almuerzan al menos 1 vez por semana en casa (40,96%) y raramente almuerzan en lugares de comida rápida (42,17%). Al menos 1 vez por semana cenan fuera de casa (28,31%). El 79,52% almuerza en casa una vez por semana o más. El 45,78% raramente o nunca llevan almuerzo de casa al trabajo. Son el grupo que presentan significativamente mayor presencia en nivel de actividad física alta y media, el 21,08% afirma que en su tiempo libre hacen ejercicio duro y / o hacen atletismo competitivo de forma regular y varias veces a la semana. Y el 21,08% afirma que en su tiempo libre corren, hacen deportes recreativos o jardinería pesada al menos 4 horas a la semana. Si de participación en las compras de la casa se trata, este grupo en su mayoría (33,13%) afirma realizar la totalidad de las compras de su hogar. Se puede decir que dentro del grupo la mayoría no tiene restricciones alimentarias de gluten (86,75%), lactosa (71,08%) y carne (83,73%). Sin embargo son el grupo con mayoría significativa en personas con restricción de azúcar por gusto (46,99%).

El Grupo 3 llamado los Culposos debido a que tiene puntaje promedio significativamente menor a los otros grupos en cuanto a la satisfacción del estilo de vida en cuanto a la alimentación. Corresponde al 21,8% de la muestra, tiene mayor presencia en el grupo socioeconómico C2 (42,15%), de edad promedio 29 años. Raramente toman desayuno fuera de casa (45,45%) y raramente almuerzan en restaurantes o cafés (41,32%). La mayoría del grupo (33,88%) afirma realizar la totalidad de las compras del hogar en cuanto a alimentos, y son significativamente mayores en esta clasificación que los demás grupos. Al igual que el grupo 1 la mayoría de las personas no presentan restricción alimentaria de azúcar (48,76%), gluten

(90,08%) , lactosa (75,21%) y carne (86,78%). Pero si un porcentaje importante tiene restricción de azúcar por gusto (40,50%). El Grupo 4 llamado los Restrictivos, presenta puntajes significativamente más afines, que los otros grupos, en cuanto al concepto de "alimentación restrictiva (especial)" e "importancia del precio". Por otro lado presenta puntajes significativamente alejados, en comparación a los otros grupos, de los hábitos sobre "alimentación saludable". Corresponde al 28,11% de la muestra, tienen puntaje afín por el factor "novedad" y "comer fuera", pero no por "planificación".

Tiene mayor presencia de mujeres (56%) y se encuentra más homogéneamente que los otros grupos presente en los grupos socioeconómicos ABC1, C2 y C3. Tiene mayor presencia de personas en el rango etario entre 22 y 25 años (51,28%). Raramente almuerzan en restaurantes o café (42,31%) y cenan fuera de casa al menos 1 vez al mes (33,97%). Presenta bajo puntaje en cuanto a la satisfacción del estilo de vida en cuanto a la alimentación y la edad promedio es 26 años. Cabe destacar que con respecto al nivel de actividad física, los perfiles de los cluster son similares en el aspecto de que el mayor porcentaje de ellos está en la clasificación de actividad baja. Siendo el cluster 4 el que tiene significativamente mayor porcentaje en esta clasificación, el 44,23% afirma que en su tiempo libre caminan, andan en bicicleta o hacen ejercicio suave al menos 2 veces por semana. Del mismo modo el 32,05% afirma que en su tiempo libre ven televisión, usan el computador o hacen otro tipo de actividades sedentarias y en esta categoría también tiene más presencia que los otros cluster. La mayoría (32,05%) afirma participación nula en las compras alimenticias de su hogar, lo que coincide con la gran presencia de jóvenes entre 22 y 25 años que viven en su mayoría con sus padres (65,38%). Es importante mencionar que los 4 cluster en su mayoría viven con sus padres, el grupo que tiene significativamente mayor porcentaje de personas que viven con sus padres es el grupo 4. Son el grupo que afirma se toma menos tiempo en sus hogares para preparar la once o cena, el 45,51% afirma que este tiempo va entre 15 y 29 minutos, proporción significativamente mayor a los demás grupos que toman más tiempo en sus casas para preparar esta comida. Es el grupo que presenta mayor cantidad de personas que señalan tener alguna restricción por salud: gluten (88,46%) y lactosa (78,85%); además de restricción por gusto: carne (77,56%).

CONCLUSIONES

Se logró a partir del análisis de reducción de dimensiones por componentes principales las variables del cuestionario de estilos de vida en relación a la alimentación (FRL) a seis factores. Los factores son: "alimentación restrictiva (especial)", "alimentación saludable", "importancia del precio", "novedad", "afinidad por comer fuera" y "planificación". En base a esto el análisis de cluster obtuvo 4 tipologías de consumidores, los cuales se diferencian significativamente con respecto a los 6 factores resultantes, además los cluster presentan distinto perfil de género, edad, grupo socioeconómico además de diferencias significativas en los puntajes obtenidos en la Satisfaction with Food-related Life (SWFL) siendo estos nombrados como Despreocupados, Motivados, Culposos, y Restrictivos tal como se explicó en la sección anterior. Por otra parte, existe una tendencia transversal a las 4 tipologías detectadas, la cual tiene que ver con la restricción del azúcar, es así como el 42,2% de la muestra afirma restringirla por preferencias personales y un 8,6% de muestra la restringe por motivos de salud. Así mismo los resultados reflejan que los hábitos de alimentación restrictiva no están relacionados con los hábitos de alimentación saludable, es decir, las personas que presentaron más intereses por alimentos libre de gluten, libre de lactosa, vegetarianos, menos procesados y más naturales no tienen interés por llevar una dieta alimenticia saludable, no se preocupan de lo que comen los demás miembros de su familia y cuando escogen un lugar donde comer fuera de casa no lo hacen en base al más saludable.

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LOS RIESGOS EN LA EDUCACIÓN SUPERIOR: ESTRATEGIAS DE ENSEÑANZA Y APRENDIZAJE

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RESUMEN

Actualmente México vive momentos de cambio, los cuales se encuentran materializados en una serie de reformas en varios ámbitos como el fiscal, financiero, o el de telecomunicación, sin embargo, de acuerdo a organismos internacionales es la Reforma Educativa la considerada como plataforma para que México, sea competitivo a nivel internacional. Las políticas públicas en la nueva Reforma Educativa, está focalizada en la evaluación del desempeño del docente como instrumento para guiar las acciones, a implementar; anticipando la tendencia de la política pública sobre educación, el objeto de la investigación es conocer la estrategias didácticas que el docente de la materia de finanzas utiliza como una herramienta en la enseñanza y que a su vez deben ser consideradas en la mejora del desempeño docente en el Nivel Superior, y promover la necesidad de un cambio de paradigma en el proceso de enseñanza aprendizaje. El estudio se realiza en la comunidad del Departamento de Finanzas, del Centro Universitario de Ciencias Económico Administrativas, de la Universidad de Guadalajara.

PALABRAS CLAVE: Finanzas, Enseñanza Aprendizaje, Reforma Educativa

RISKS IN HIGHER EDUCATION: TEACHING AND LEARNING STRATEGIES

ABSTRACT

Currently Mexico live moments of change, which they are embodied in a series of reforms in several areas such as taxation, financial, or telecommunications, however, according to international organizations is the Education Reform considered as a platform for Mexico, be internationally competitive. Public policies in the new educational reform, is located in assessing teacher performance as a tool to guide actions to implement; anticipating the trend of public policy on education, the object of the research is to understand the teaching strategies that teachers in the areas of finance used as a tool in teaching and which in turn should be considered in improving teacher performance in Higher Level, and promote the need for a paradigm shift in the teaching-learning process. The study is conducted in the community of the Finance Department, the University Center for Economic and Administrative Sciences, University of Guadalajara.

JEL: A20, A30, Z23,

KEYWORDS: Finance, Education Learning, Education Reform

INTRODUCCIÓN

En México *existen 3 millones 274 mil estudiantes de nivel superior* (Tuirán, 2012) *más de 300 mil académicos en nivel superior solo en Jalisco poco más de 205 mil estudiantes y 22 mil docentes de nivel Superior* (Secretaría de Educación Pública, 2014), los profesores de este nivel comparten la actividad académica con la práctica en su área profesional, generando información genuina y de valor empírico, la cual es trasmitida a los estudiantes; que sin embargo en muchas ocasiones, no es emitida de forma adecuada por falta de conocimiento y/o aplicación de estrategias de enseñanza-aprendizaje dejando en una situación

de vulnerabilidad a los universitarios víctimas de tal circunstancia. Al mismo tiempo los organismos internacionales como la Organización para la Cooperación y Desarrollo Económico (en adelante OCDE), entre otros, sitúan a la educación con calidad como plataforma para ser un país competitivo en una visión a largo plazo, a nivel internacional. Por ende, es el ámbito laboral el que tiene la tarea de exigir profesionales mejor capacitados, a consecuencia de los mercados tan cambiantes que rigen nuestra economía. Las generadoras de esos futuros profesionistas que exigen los mercados laborales, son las instituciones de Nivel Superior (NS), *es el que se imparte después del bachillerato o sus equivalentes* (The apache software Foundation, s/f), en conjunto con uno de los actores involucrados, los docentes, quienes son los encargados de que el estudiante aprenda de manera adecuada lo necesario para enfrentarse al mundo competitivo actual.

Respecto de los forjadores de los futuros profesionistas se tiene el dato que en México la mayoría de *los profesionales que se dedican a la docencia en nivel Superior no tienen capacitación pedagógica* (Revista de Educacion Superior, 2009), es decir no cuentan con conocimientos sobre estrategias de enseñanza-aprendizaje y aunque se trabaje en el rubro, la evidencia en el ámbito laboral indica que no es suficiente. Para comprender el porqué de la importancia de emplear las estrategias de enseñanza-aprendizaje adecuadas a NS, habrá que señalar que, de acuerdo a estudiosos en el tema educativo, *se considera como triángulo didáctico la interrelación entre el profesor, el estudiante y el contenido* (Ibañez, 2007). Así mismo señalan que en la práctica es necesario *comprender el análisis de la interactividad y de los mecanismos de influencia educativa, por ejemplo, cómo aprenden los alumnos gracias a la ayuda del profesor* (García, Loredo, & Carranza, 2008). A partir de esta idea citada con anterioridad y las tendencias que están planteando las políticas públicas educativas, surge el interés por el tema de investigación.

Por lo tanto, para efectos del documento se formulan las siguientes preguntas de investigación: ¿Cómo evaluar el nivel de conocimiento que los alumnos perciben de sus maestros? ¿Cómo identificar que estrategias de enseñanza aprendizaje ponen en práctica los maestros de la División Contaduría (en adelante DC) del Centro Universitario de Ciencias Económico Administrativas (en adelante CUCEA)? ¿Cómo utiliza el profesor la planeación de clase? Es por ello que la presente investigación pretende por un lado identificar la situación real que se vive en las instituciones de nivel superior respecto de los aspectos pedagógicos y conocer los riesgos a los que lleva en el área de enseñanza de las finanzas en la licenciatura en contaduría, así como evidenciar la importancia de las estrategias didácticas como herramienta para el desempeño docente y el beneficio que abona al estudiante y sobre todo a los docentes de acuerdo a los nuevos estándares de evaluación a los que están siendo sujetos.

Evaluar el conocimiento y aplicación de las estrategias didáctica dentro de la DC, permite por un lado generación de datos relevantes en cuanto al nivel de conocimiento teórico sobre aspectos pedagógicos, específicamente de estrategias de enseñanza en los profesores, a su vez con base en la información, concentrar un diagnostico que permita sentar bases para la creación y propuesta de un proyecto de capacitación pedagógica, dirigido a los profesores que así lo requieren y además lograr incluir este tipo de datos en las encuestas generadas por el CUCEA, logrando así crecimiento proactivo en la institución y en los agentes involucrados.

REVISIÓN LITERARIA

En los últimos años el tema de las estrategias didácticas en relación al desempeño docente es relevante para México, pues la Reforma Educativa, contempla como uno de sus puntos primordiales lo relacionado con el desempeño y capacitación docente, y las exigencias con las que se pretende evaluar al mismo. El proceso de Educación Superior en el mundo según la OCDE, y UNESCO, motiva a un cambio de raíz, en el modo de concebir los procesos de enseñanza-aprendizaje en el aula universitaria. Considera al estudiante como el constructor y reconstructor de su conocimiento, lo plantea como alguien activo en el proceso, tiene la necesidad de atender y resolver sus problemáticas, así como la conveniencia de favorecer su desarrollo personal, por lo tanto, exigen al profesional docente el dominio de teorías y estrategias didácticas básicas

que le permitan afrontar con ciertas garantías de éxito los grandes desafíos educativos que se plantean en este nuevo escenario universitario. La problemática planteada sobre el uso de las estrategias de enseñanza aprendizaje como herramienta en el desempeño docente, es un tema que tiene varios años en discusión, no solo en México, sino en toda América Latina. Identificando que la situación tiene como raíz la falta de capacitación pedagógica en los profesores de nivel superior.

Se ha escrito mucho en relación al desempeño docente, existen estudios que se centraron en *identificar, describir y comparar los estilos de enseñanza presentes en docentes universitarios, para poder genera formar de calificar en relación sus prácticas pedagógicas, que den respuesta a las demandas de aprendizaje de los estudiantes que ingresan a la educación superior***,** (Isaza, 2014). Se llega a la conclusión de que uno de los mayores obstáculos para llegar a contar con la calidad educativa es la ausencia de estudios pedagógicos por parte de los docentes de educación superior, además que algunos no tienen el interés en reflexionar en torno a su enseñanza y como aprenden sus estudiantes. En un estudio en la Universidad de Salamanca denominado "Evaluación del desempeño docente" concluyen que el *proceso de evaluación del profesorado implica evaluar el diseño de estrategias de formación; así como la actuación del profesor para detectar habilidades y deficiencias que nos ayuden a planificar actividades formativas y el desarrollo profesional del docente, posibilitándole capacidad de respuesta a las demandas cambiantes* (Tejedor, 2012) Por otro lado, el articulo "*La evaluación del desempeño docente: consideraciones desde el enfoque por competencias", propone criterios y estrategias para desarrollar programas de evaluación de los profesores en el contexto de un ambiente generalizado en el sector educativo que está adoptando el modelo de las competencias para realizar reformas escolares, rediseños curriculares, revisiones a las estrategias didácticas, y a las formas y funciones de la evaluación* (Rueda, 2009)

Las variadas investigaciones publicadas en diversas revistas científicas como la Revista Electrónica de Investigación Educativa, Revista Científico de Educación, entre otro referente al tema del Desempeño Docente (en adelante DC) citados con antelación, coinciden en la necesidad de identificar por principio de cuentas cuales son las debilidades que presentan los profesores en su práctica docente, de las que se pueden destacar la falta de conocimiento pedagógicos. Así también refieren que habrá que aprovechar la coyuntura de la reforma educativa; mediante la unificación de lineamientos a evaluar, realizando una retroalimentación al profesor para el fortaleciendo de aquellos puntos bajos.

La mayoría de los puntos débiles coincide en la forma de cómo enseña el profesor, de cómo transmite el conocimiento. Sin embargo, no se encuentra de forma obligatoria en el NS el uso de diversas estrategias de enseñanza-aprendizaje, planteadas y justificadas a partir de un argumento consensado por la academia para unificar las formas de impartir clase, ni tampoco en la evaluación del DD se incluye y den valor a la planeación y utilización de estrategias de enseñanza-aprendizaje. Existen investigaciones previas sobre la importancia de las estrategias de enseñanza-aprendizaje el artículo "El perfil del docente universitario" mediante un estudio de campo determina *la relevancia en cuestiones vinculadas con el conocimiento y con estrategias didácticas básicas. Estas cuestiones han sido identificadas como prioritarias en el buen ejercicio docente*, *quien debe ser especialista en la materia que imparte, saber explicar con claridad resaltando las ideas principales, y hacerlo de un modo que motive al alumnado hacia el aprendizaje significativo* (Fernández & Gonzalez, 2012). Otro documento mediante un ejercicio realizado a un grupo de estudiantes, demuestra, que *el rendimiento académico se definió por medio que las estrategias de aprendizaje fueron los medios para enseñar y aprender contenidos. Desde el estudio docente-discente se ha demostrado que: el aprender a aprender no se refiere al aprendizaje directo de contenidos, sino al aprendizaje de habilidades con las cuales aprender contenidos* (Marroquin, 2013).

La Revista Pedagogía Universitaria, en el artículo "Los estilos de aprendizaje de los estudiantes universitarios y sus implicaciones didácticas en la educación superior" destaca *la valoración de los estilos de aprendizaje en los universitarios y la importancia de las estrategias didácticas en su perfeccionamiento para el desarrollo del proceso de enseñanza-aprendizaje en la educación superior* (Ortíz & Aguilera,

2005). En el cual concluye que estos estilos constituyen fenómenos muy importantes que deben ser tenidos en cuenta por el profesorado cuando se vayan a elaborar y ejecutar estrategias didácticas, ya que contribuyen de manera efectiva al perfeccionamiento del proceso de enseñanza-aprendizaje en la educación superior. Las estrechas relaciones existentes entre y estrategias determinan su complementariedad desde su abordaje teórico y empírico. Luego entonces respecto de estrategias de enseñanza-aprendizaje los investigadores coinciden basados en estudios científicos que la utilización de estrategias es primordial e indispensable para realizar una buena práctica y que el estudiante sea consiente del nuevo aprendizaje obtenido.

METODOLOGÍA

La presente investigación se considera cuantitativa debido que aplica un instrumento de medición, desarrolla trabajo de campo y presenta los resultados graficados con base a porcentajes y cantidades, se selecciona una muestra por lo tanto el documento incluye datos de tipo cuantitativo. Además, es una investigación cualitativa en razón de que la información vertida en las gráficas, presenta y describe los criterios, las características de la población estudiada y los resultados obtenidos. El diseño de la investigación es de carácter descriptivo y transversal, pues analiza la situación de las estrategias-didácticas entre los actores y busca cuantificar las variables planteadas. Para ello se crearon instrumentos de medición, cuestionarios. En la investigación se trabaja con un delimitador de tipo geográfico ya que el objeto de estudio se centra en la población de profesores perteneciente a CUCEA, en la División de Contaduría, correspondiente al Departamento de Finanzas. Debido a que la variable para la presente investigación es de tipo categórica, ya que al utilizar estas se conoce N veces las ocasiones que en que se repite de forma continua cierta circunstancia estudiada. Además de que estos son expuestos en números es decir con una característica determinada. La población de profesores a considerar es la totalidad del

Departamento de Finanzas, de la División Contaduría del CUCEA correspondiente a 58 profesores; al hacer esta una muestra muy pequeña se deja inicialmente la aplicación del instrumento a la totalidad de los maestros del departamento en cuestión, ya finalmente se tendrá el total de quienes deseen participar en la resolución del instrumento. El cuestionario diseñado para los profesores nombrado C1, cuenta con 51 cincuenta y un preguntas, en donde se pretenden identificar diversos aspectos, como: Los generales del profesor, preguntas de la 1 a la 6; Identificar si el profesor conoce el enfoque educativo y a su vez el término proceso de enseñanza, la diferencia entre estrategias de enseñanza, de aprendizaje y didácticas, preguntas de la 7 a la 12; Conocer si el profesor realiza planeación de clase (preguntas de la 13 a la 20); Así como identificar las estrategias más frecuentes a utilizar en el aula, preguntas de la 21 y 22; Conocer la forma que imparte su clase, preguntas 23 y 24; Identificar las debilidades y necesidades que el profesor percibe se presentan para mejorar el aprendizaje en el alumno y su se desempeñó, preguntas de la 25 a la 33; Conocer que tanta capacitación pedagógica ha recibido el profesor y la aplicación que ha hecho de la misma en el aula, preguntas de la 34 a la 51; Identificar si el docente combina labores entre la docencia y la iniciativa privada; Conocer el grado de satisfacción que tienen los profesores con la docencia.

RESULTADOS

Para efectos de esta investigación se genera un instrumento, un cuestionario para profesores C1, para identificar el nivel de conocimiento y aplicación sobre las diferentes estrategias didácticas por parte del profesor y estimar la disposición de los catedráticos en cambiar el paradigma educativo, involucrando nuevas formas de impartir clases y de esta manera mejorar su desempeño docente. El instrumento se aplica a los 58 profesores, logrando la participación en la contestación del documento del 29.3%. De la totalidad de los profesores encuestados, el 71% son del sexo masculino y el restante es decir el 29% son del sexo femenino. Respecto a la edad de los académicos el 70% coinciden en edad madura de entre los 41 a los 60 años de edad, el 24% por encima de los cincuenta años y solo el 6% se encuentran en los treintas.

El siguiente grupo de preguntas correspondiente al apartado b) se formulan con el propósito de identificar el conocimiento que el profesor tiene sobre su actividad docente. Para lo cual se realizan cuestionamientos sobre el enfoque educativo de la UdeG, así como del proceso enseñanza-aprendizaje (cuestionario C1 preguntas de la 7 a la 12). En donde las respuestas registran que el 88% de los docentes dice reconocer el enfoque educativo actual de la UdeG. Para corroborar dicha pregunta se les interroga particularmente el nombre del enfoque utilizado y el 50%, contesta correctamente, mencionan que la corriente pedagógica es el constructivismo por medio de un enfoque por competencias. El 82%, de los encuestados dicen conocer que es el proceso de enseñanza- aprendizaje quienes afirman que consiste en comprender, guiar, orientar, facilitar, y mediar los aprendizajes significativos para lograr que el alumno asimile en forma autónoma e independiente de las situaciones de enseñanza.

Se realizan preguntas a los profesores para conocer si identifican de manera clara las diferencias entre los distintos conceptos de estrategias: didácticas, de aprendizaje y de enseñanza, se percibe una confusión por parte del docente, es decir no le queda clara la diferencia. El 83% identifica perfectamente el concepto. Con relación al conocimiento de estrategias didácticas el 60% de los encuestados identifica la concepción. Posteriormente con el siguiente grupo de cuestionamientos correspondiente al grupo c), se pretende identificar si el profesor conoce y/o realiza planeación de clase dentro de su actividad docente. El 100% de los maestros que participan en la aplicación del cuestionario saben lo que es la planeación de clase. De igual forma la totalidad de los profesores realizan su planeación al inicio de cada semestre. Y a la pregunta ¿de qué forma la realizas? hablando de la planeación casi el 53% la desarrollan por medio de algún software ya sea power point o word; casi el 23% la hace escrita a mano y el 18% la hace de forma mental y el 6% en una pizarra. Por lo que la pregunta obligada es como construyen está a lo que el 58% realizan su planeación de clase de una manera individual, el 25% en academia y el 17% en academia como individual.

Se les cuestiona sobre los apartados que debe contener su planeación presentando un listado de opciones a considerar que son las siguientes: a) Tema, subtema, y actividad a realizar; b) Nombre de la unidad, subtema, actividad a realizar y tiempo de la misma; c) Nombre de la unidad, subtema, apoyos didácticos, actividad a realizar, tiempo de la misma y rubrica d) Numero de sesión, tema, subtema, objetivo, apoyos didácticos. En donde el 58% coincide con la opción c; el 18% con la opción d; la misma cantidad del 12% coinciden entre la opción a y b. Respecto de las modificaciones que los profesores hacen a su planeación de clase, el 70% dice que la modifica semestralmente, el 18% de acuerdo al grupo y el 6% respectivamente anualmente o solo cuando cambia el plan de estudios. Así mismo se señala que el 60% si reporta su planeación a alguna instancia. La mayoría entrega su documento a la academia correspondiente, en segundo lugar, a los alumnos, en tercer lugar, al jefe de departamento y por último a los mismos maestros.

Profundizando más sobre el tema de investigación, las siguientes cuestiones pertenecen al apartado d) los cuales se generan para identificar si el profesor conoce y además aplica las distintas estrategias de enseñanza–aprendizaje (cuestionario C1, preguntas 21 y 22). De entre un listado de diversas tácticas de enseñanza–aprendizaje, se rescata que la estrategia dentro del aula más utilizada por él es la exposición; y en el penúltimo lugar corresponde a las redes semánticas y nadie utiliza o realiza seminarios, de un listado de estrategias, presentadas en el instrumento de medición, se pide diferenciar entre las de enseñanza, las de aprendizaje o si estas mismas pueden ser ambas. De acuerdo al esquema se puede inferir que el profesor identifica que existen diferencias entre ambas, que sin embargo la mayoría del listado pueden ser ambas.

El grupo de preguntas pertenecientes al inciso E, se focaliza en la forma de impartición de la clase (cuestionario C1, preguntas 23 y 24). Se cuestiona sobre el desarrollo de esta y postura y/o rol que el profesor juega dentro del aula. El 53% de los profesores desarrolla su clase de acuerdo a la opción C, describe al grupo el tema del día, lo reorganiza de forma que facilite el desarrollo de la actividad, da instrucciones, retroalimenta y aporta ideas claves que faltaron de identificar, registra la actividad; el 41% elige la opción A, en donde al llegar al salón de clase, saluda, da instrucciones de lo que se realizará en clase y organiza al grupo; el 6% llegar al salón de clase, saluda, nombra lista y comienza a dar la clase.

La postura más utilizada dentro del aula con el 82% de los profesores corresponde a moverse alrededor de todo el salón y es facilitador, el 12% interactúa, juega y platica con los alumnos, el 6% es autoridad y siempre está frente al grupo. El grupo de preguntas pertenecientes al inciso F, se centra en la infraestructura de la institución como elemento de importancia en el desempeño docente y para el aprendizaje de los alumnos (cuestionario C1, preguntas 25 y 33). Al respecto el 100% de los encuestados menciona que la infraestructura de la institución y en específico de las aulas efectivamente influye para el desempeño docente. Así mismo el 88% considera que CUCEA cuenta con infraestructura suficiente para desarrollar las labores tan solo el 35% considera que el espacio en las aulas no es suficiente para desarrollar la clase ideal. Entre un listado de elementos que se consideran de influencia para el desempeño docente, y se le pide al profesor que otorgue una ponderación alta, para el elemento más importante y más baja, para el de menor importancia. Dentro de las consideraciones se presenta que el aspecto más importante que influye en su desempeño docente, es el correspondiente a la cantidad de alumnos, la mayoría opina debe ser menos cantidad de estudiantes por clase; luego mejorar la conexión a internet; tercer lugar mejorar o cambiar el equipo instalado en las aulas; cuarto lugar un mobiliario que permita la movilidad, aire acondicionado, disponer de material suficiente para la realización de estas y un mejor pizarrón.

Se cuestiona al profesor si cuenta con un espacio para trabajar fuera del aula dentro de la misma institución. El 82% cuenta con un cubículo el porcentaje restante que corresponde al 18% no cuentan con un espacio físico dentro de la institución a este último porcentaje le agradaría sin duda contar con un lugar para el desarrollo de sus funciones. Para el 50% de los que ya cuentan con un cubículo consideran no es suficiente para el desarrollo de sus actividades. El uso que le dan en horas al espacio asignado corresponde a 36% de 30 minutos a 4 horas, el 35% lo utiliza de 4 a 6 horas, y el 29% de 6 a 10 horas. Respectivamente pues la mayoría pasa de 4 a 6 horas dentro del espacio. Algunos aspectos a mejorar dentro de estos cubículos; en primer lugar, la mejora del equipo de cómputo; enseguida la conexión a internet para desarrollar investigación; posteriormente disponer de material suficiente en la oficina, y por último contar con una computadora individual, no compartida, incrementar el espacio y tener acceso a una copiadora. Los siguientes cuestionamientos del grupo G), se hacen con el propósito de identificar el nivel de conocimiento, habilidad y aplicación de los saberes pedagógicos con el que cuenta la planta docente, y si este conocimiento se ha dado con la práctica educativa o se adquiere de otra forma (cuestionario C1, preguntas 34 a la 45). Para conocer si el profesor encuestado tiene gusto por la docencia, se les pregunta si tiene alguna preferencia entre esta o la investigación, el 88% dice no tenerla, es decir ambas le agradan. Luego entonces se comienza a indagar sobre su capacitación disciplinar y se encuentra que el 94% ha tomado cursos de este tipo, dicha actualización la realiza semestralmente, el 6% de los encuestados es maestro normalista.

El 100% de los profesores se ha capacitado pedagógicamente, donde el 53% se capacita cada semestre y el 47% anualmente. Del total de la muestra el 59% toma en el último año dos o más cursos, el 29% uno y el 12% ninguno solo el 35% cuenta con Diplomado en Pedagogía Universitaria. Sobre la práctica pedagógica se hacen una serie de preguntas que permiten identificar la real aplicación del conocimiento pedagógico, que los profesores han adquirido en sus cursos de capacitación. La mayoría el 76% elige la opción B que dice que la premisa para desarrollar la práctica pedagógica se centra en el propósito del tema, la estrategia utilizar y lograr lo propuesto, la opción C la elige el 24% en donde la premisa es identificar el tema, los tiempos para desarrollarlo y los reactivos a genera para el examen En el material utilizado para desarrollar la clase, se detecta que la generalidad usa en primer lugar el pizarrón, las diapositivas hechas en algún programa; en segundo las copias; en tercer lugar, la imprenta y otros materiales. El 47% actualiza su material cada semestre y el 35% cada cambio de plan, el 18% cada año. Por ultimo de este grupo de preguntas se identifica que el 65% utilizan plataforma como herramienta en un curso presencial.

Con el objetivo de conocer si por parte de los profesores existe una combinación de labores, y saber cuento tiempo le dedican a la docencia, se generan las preguntas del grupo H) sobre si realizan otra actividad aparte de la docencia (cuestionario C1 preguntas 46 a la 50). El 59% se dedica exclusivamente a la enseñanza, el 41% cuentan con otra actividad laboral. En relación a quienes cuentan con otra actividad adicional se les

cuestiona sobre las horas que estos dedican a esta del cual se desprende que el 43% le otorga de 9 a 12 horas, el 29% de 1 a 4 horas y el 28% restante de entre 5 y 8 horas y de 12 o más horas. Esta otra actividad laboral con la que cuentan los profesores está enfocada el 43% a la iniciativa privada, otro 43% en despachos contables, el 14% en otra actividad. Quienes cuentan con otra actividad se les cuestiona en relación a qué tipo de asistencia tienen a lo cual responden que el 43% cuenta con asistente o secretaria, Se diseñan las preguntas del grupo I), para identificar el grado de satisfacción que tienen los profesores con la docencia (cuestionario C1, pregunta 50 y 51). Dentro de la cual se cuestiona acerca de su desempeño docente, el 59% lo considera como bueno, el 29% muy bueno y el 6% excelente y otro 6% regular. Entre más de los resultados obtenidos se tiene que el 88% de la muestra elige la opción C, es decir, se dedica a la docencia porque probó en algún momento, le gusto y se quedó, y solo el 12% elige la opción A, es profesionista en su área y aparte estudio la licenciatura en educación o normalista.

CONCLUSIONES

Gobiernos anteriores y el actual perteneciente al ciudadano presidente Enrique Peña Nieto, ponen en marcha actualizaciones, por lo que se promueve una reforma educativa, la cual pretende modificar varios aspectos de la educación. Sin embargo, se concluye que el NS queda a la deriva, en el sentido de la falta de determinación en cuanto al enfoque preciso que deben perseguir las Universidades en México, para darse una profesionalización que mantenga los estándares de competitividad con el mundo. Existen vías para lograr los escenarios requeridos sin ser estos suficientes; pero si se percibe en los documentos consultados la importancia del papel docente como agente de cambio para el paradigma del futuro educativo planteado. El perfil profesional docente debe ser visionario de los escenarios futuros, de la región y del mundo, nuevamente el uso diversificado de elementos como las estrategias y las tecnologías, permiten estar a la vanguardia como profesor. Se identifica la falta de profesionalización para ilustrar a expertos a lo largo de la historia de la educación en el NS. Ahora con los nuevos paradigmas de unir la universidad con el mercado laboral la educación moderna se centra en la calidad, la equidad y pertinencia.

Por lo tanto, el surgimiento de la indiscutible evaluación a los profesores por medio de indicadores y sus estándares los cuales definen la buena enseñanza, y dentro de esas categorías a evaluar se encuentra la denominada Gestión Didáctica, que promueve entonces la utilización de un diseño adecuado y estructurado de las estrategias de enseñanza-aprendizaje. Se detecta que el uso de las estrategias de enseñanza–aprendizaje, así como la versatilidad al implementarlas, no es un tema novedoso para mejorar el proceso de aprendizaje en el estudiante. Sin embargo, la tendencia a la obligatoriedad en el diseño y aplicación de las mismas dentro de la práctica pedagógica en el NS, si lo es; el mantener un nivel de calidad por prestigio o para la obtención de mayores beneficios económicos, las IES han adoptado evaluaciones o certificaciones, que día a día exigen mayor desempeño en este rubro. A lo largo de la investigación se comprueba que la aplicación de estrategias de enseñanza-aprendizaje es definitivamente la herramienta con mayor viabilidad para mejorar la calidad educativa y el desempeño docente, por lo menos hasta ahora consideradas por las distintas instancias. Se conoce que, aunque el profesor manifiesta tener un grado alto de pertenencia a CUCEA, en la práctica docente predomina el individualismo, más de la mitad de los profesores realizan su planeación docente de manera individual, y muy pocos la reportan a las académicas lo que contraviene el proyecto de visión que se plantea en el CUCEA. En relación al objetivo general de la investigación, se logra concluir que los profesores cuentan con niveles aceptables de aplicación y utilización de las estrategias didácticas diseñadas en su planeación, sin embargo, se mantienen más cómodamente en lo diseñado que en lo aplicado, traducido en una simulación.

Por la información obtenida se propone diseñar e implementar un programa integral institucional de Certificación Pedagógica Docente de Nivel Superior, que brinde al profesor aspectos pedagógicos, así como herramientas para el conocimiento, usos y aplicación de estrategias de enseñanza-aprendizaje, en el que para obtener dicha certificación sea necesaria la ejecución de su producto final. A su vez se propone desarrollar un programa evaluador del desempeño docente integral en el CUCEA, iniciando con la División

de Contaduría, en donde la totalidad de los integrantes de las academias sean los actores principales, y que en conjunto desarrollen trabajo de planeación didáctica de cada curso, día por día, estrategia por estrategia didáctica, actividad por actividad, tiempos y rubricas. Y a la par diseñar la rúbrica de evaluación de dicho programa, la cual contemple entre los aspectos estrictos a valorar, la planeación didáctica y la aplicación de la planeación didáctica. El programa se adopte de manera obligatoria y periódicamente dentro de los departamentos, de CUCEA como requisitos indispensables para otorgar las cartas desempeño docente. Las evaluaciones deberán darse mediante la evidencia tangible y documentado del uso y aplicación de estrategias de enseñanza- aprendizaje durante cada calendario.

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LA PEQUEÑA EMPRESA EXITOSA: DIFERENCIAS ENTRE EMPRESAS JÓVENES Y MADURAS

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RESUMEN

La pequeña empresa como objeto de investigación puede considerarse a partir de la edad de la empresa, como una variable que permite asociar la permanencia en el mercado en el largo plazo como una forma de éxito. En esta línea, el presente trabajo trata de dar respuesta a las siguientes preguntas ¿Qué define a una pequeña empresa exitosa en México? y ¿Una pequeña empresa madura es distinta a una joven? Las pequeñas empresas son clasificadas según su edad, en base a los datos del censo económico INEGI 2014, para contrastar si el comportamiento de la pequeña empresa mexicana coincide con lo descrito en la literatura internacional y se concluye que las empresas son diferentes según la edad que alcanzan y son más eficientes a una edad madura; presentan además rendimientos crecientes en el uso de insumos y personal.

PALABRAS CLAVE: Edad de las Empresas, Pequeñas Empresas, SME's

SMALL BUSINESS SUCCESS: DIFFERENCES BETWEEN YOUNG AND MATURE FIRMS

ABSTRACT

Small business as a research can be seen from its age as a variable that can associate to remain in the market in the long term as a way of success. In this line, this paper attempts to answer the following questions What defines a successful small business in Mexico? A mature and small business is different from a young? Small businesses are classified according to their age, based on data from INEGI 2014, to test whether the behavior of the small Mexican company coincides with that described in the international literature and concludes that companies are different according to age they reach and are more efficient at a mature age; also have increasing returns in the use of inputs and employees.

JEL: M10, M21, D20

KEYWORDS: Firm age, small businesses, SMEs.

INTRODUCCIÓN

Para que las empresas, en particular las consideradas pequeñas -se incluye el término micro empresa- alcancen el éxito, primero tienen que sobrevivir y mantenerse en la actividad para la cual fueron creadas. Esta no es una tarea simple. De hecho, las tasas de supervivencia de la pequeña empresa, en particular de las jóvenes, son más bajas que aquellas de las grandes empresas (Audretsch, 1991; Audretsch y Mahmood, 1995). En México solo el 63% de empresas creadas alcanzan el primer año de vida y solo el 20% llegará a cumplir 10 años. De manera especial, el fenómeno de mortalidad y expectativa de vida presenta cifras significativas en el estrato de pequeñas empresas pues estadísticamente, presentan una menor esperanza de vida al ser creadas que la de empresas grandes, pues su esperanza de vida es de 6.9 años, contra los 21 años de estas últimas (Instituto Nacional de Estadística y Geografía - INEGI, 2015). En el análisis del desempeño de la pequeña empresa, no solo se debe considerar el fenómeno de mortalidad temprana en que

muchas de estas empresas se ven inmersas, sino se debe observar la otra cara de la moneda: existe evidencia de la permanencia de pequeñas empresas en los mercados, en el largo plazo, y esto puede ser interpretado como una forma de éxito, puesto que las empresas que no logran mantener un nivel de beneficios iguales o superiores a los de la competencia, tienden a desaparecer (Julien, 1998). Se puede asumir entonces la supervivencia de las pequeñas empresas como una forma de éxito, que denota un comportamiento competitivo adecuado. El objetivo del presente trabajo de investigación es caracterizar a las pequeñas empresas exitosas y, en particular, establecer diferencias entre empresas maduras y jóvenes. En el presente trabajo se parte de que una empresa es exitosa cuando logra operar y permanecer en el largo plazo y puede ser catalogada como empresa madura. Se analiza entonces cómo las empresas pueden ser categorizadas en función a su edad y se tratará de dar respuesta a las preguntas ¿qué define a una pequeña empresa exitosa? ¿Una empresa madura es distinta a una joven? Ésta investigación ha sido viable gracias a que el estudio de variables asociadas a la edad de las empresas retoma importancia en México y pueden ser contrastadas con base en información generada por INEGI, relevante en términos de la edad del conglomerado de empresas mexicanas, y que expone especial énfasis aquellas pequeñas.

En 2015, INEGI publica el estudio Esperanza de Vida de las empresas en el que presenta un seguimiento generacional de las empresas mexicanas nacidas de 1983 a 2003, a través de un análisis retrospectivo de los censos económicos de 1989, 1994, 1998, 2004 y 2009. Considera el fenómeno de permanencia en la demografía económica como supervivencia y ofrece indicadores tales como el número de establecimientos sobrevivientes, probabilidad de supervivencia, muerte, establecimientos que murieron y el cálculo de la esperanza de vida de las empresas, segregados por sector económico y personal ocupado. Como soporte cuantitativo adicional, se tienen los resultados del censo económico 2014 que son presentados en categorías de empresa en función a su edad, además de las variables habituales construidas en el censo. El siguiente apartado contiene una breve revisión teórica acerca de la edad de las empresas, la definición de pequeña empresa, características diferenciadoras entre empresas jóvenes y maduras, el éxito de las empresas y el ajuste o adaptación de la empresa con el concepto de transiciones críticas. Algunos hallazgos relevantes de estos estudios del INEGI son presentados en el apartado Relevancia de las empresas en México. Los apartados de metodología y resultados explican modelo econométrico propuesto para la medición de los rendimientos en cada tipo de pequeña empresa según su edad, con base a la metodología propuesta por Alarcón y Díaz (2016).

REVISIÓN DE LA LITERATURA

La edad es una variable que ha sido estudiada al contemplar a la empresa como objeto de estudio (Evans, 1987; Persson, 2004; Arend, 2014; Arafat y Mohtar, 2014; Audretsch, 1991; Zahra, Sapienza y Davidsson, 2006; etc.) que permite asociar la permanencia de las empresas en el largo plazo como una forma de éxito (Julien, 1993). Esta conjetura es posible, incluso desde el sentido común, puesto que las empresas que no logran mantener un nivel de beneficios iguales o superiores a los de la competencia y no cumplen los objetivos para los que fueron creadas, llegan a desaparecer o mueren a una corta edad Las empresas creadas para la atención de una oportunidad en el mercado, atraviesan etapas importantes para el logro de sus objetivos y evitar desaparecer del mercado, frente a otras empresas que atienden de mejor manera los vacíos en el mercado. Diversos autores han clasificado las empresas en función de su edad (Arafat y Mohtar, 2014) como se muestra en la Tabla 1. En esta, destacan los títulos de jóvenes y maduras utilizados por los diferentes autores la edad de 5 y 10 años como elemento diferenciador entre las clasificaciones.

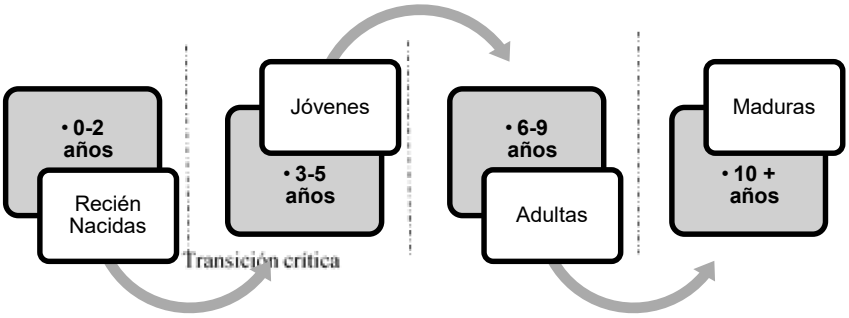
Tabla 1: Clasificación de las Empresas Según su Edad

Autor(es) (año)	Clasificación	Años
Abu Bakar (2011)	Jóvenes	Menos de 5 años
	Intermedias	De 5 a 10 años
	Maduras/establecidas	Más de 10 años
Ayyagari, Demirguc-Kunt y Maksimovic (2011)	Jóvenes	Menos de 5 años
	De media edad	De 5 a 10 años
	Maduras	Más de 10 años
Fort, Haltiwanger, Jarmin y Miranda (2012)	Jóvenes	Menos de 5 años
	Maduras/mayores	Más de 5 años

Fuente: Arafat y Mohtar (2014). Muestra una recopilación de recientes clasificaciones realizadas por distintos autores en torno a la edad de las empresas. destacan los títulos de jóvenes y maduras utilizados por los diferentes autores la edad de 5 y 10 años como elemento diferenciador entre éstas. Ésta clasificación sirve como base para el objeto de estudio de la presente investigación.

En base a esta recopilación y de acuerdo a la información generada por el Instituto Nacional de Estadística y Geografía (INEGI) se genera la Figura 1, Ciclo de vida de las empresas, que muestra cómo las empresas enfrentan un ciclo de vida según la edad alcanzada. Las empresas de nueva creación son definidas como recién nacidas desde el inicio de sus operaciones y hasta antes de alcanzar los 3 años de edad. De los 3 a los 5 años, toman la categoría de jóvenes, y de los 6 a los 9 años son consideradas adultas. Las empresas maduras son aquellas que han alcanzado 10 años o más de vida o permanencia en el mercado (INEGI, 2015b). Aún ante las tasas de supervivencia desalentadoras presentadas en la introducción, en México se tiene evidencia de la existencia de empresas que han alcanzado la etapa madura.

Figura 1: Ciclo de Vida de las Empresas



Fuente: Elaboración propia. Etapas de vida en que son clasificadas las empresas según su edad a lo largo del tiempo. Se remarca la existencia de una transición critica de una etapa a otra dentro del ciclo. Este concepto se aborda más adelante. Por ahora es importante señalar que para efectos de la investigación resultan relevantes las empresas catalogadas como jóvenes (de tres a cinco años de edad) y maduras (más de diez años de edad).

Para este trabajo, resultan significativos las etapas de empresas jóvenes y maduras. Como ya se dijo en la introducción, la comparación entre estas empresas servirá para identificar el motivo de la permanencia en el tiempo. En estas consideraciones, no se incluyen a las empresas que dejan sus operaciones y se dedican a un giro distinto en la forma de una nueva empresa. Se toma como base la estratificación elaborada por INEGI para el censo 2014 en la variable Edad de las empresas (INEGI, 2015b). Dentro de la categorización de empresas, destaca la tipología de pequeña y gran empresa. Resulta interesante que tanto la pequeña y la gran empresa presenten factores de éxito particulares que han sido estudiados en diversos esfuerzos de investigación (Burns, 1996; Julien, 1993, 1998). Sin embargo, una de las dimensiones normalmente estudiadas de las pequeñas empresas es ¿cómo hacer para que las pequeñas empresas crezcan y se conviertan en grandes empresas exitosas?, ¿No será mejor pensar que una empresa pequeña es exitosa por

sí misma en su categoría de pequeña? Para esto, en la relación edad y tamaño, es necesario precisar que una pequeña empresa no necesariamente debe ser considerada como una empresa joven o inmadura, de la misma manera que no debe considerarse como una empresa en proceso de convertirse en una empresa grande para ser llamada exitosa: hay evidencia de empresas con características de pequeña empresa que han logrado permanecer operantes en el largo plazo y conservar sus peculiaridades de pequeñez, tales como la incertidumbre, la innovación y su habilidad para cambiar (Fong y Robles, 2007; Julien, 1998). A este punto, es necesario definir el término pequeña empresa. A nivel internacional se ha trabajado por generar una definición clara (Julien, 1998) a partir de elementos como el total de personal ocupado, el esquema de crecimiento, información financiera, el tipo de mercado, sector, etc. A pesar de las diferencias en la concepción de pequeñas empresas, es posible definir estas como aquellas empresas que generan empleo para pocas personas (cantidad dependerá de la clasificación que se tome como base), gestión centralizada, incluso con coincidencia en la figura del gestor y propietario, así como una estrategia informal e intuitiva (Burns, 1996; Julien, 1993). En México, entidades como la Secretaría de Economía y el Instituto Mexicano del Seguro Social han realizado clasificaciones con relación al número de empleados, sector y volumen de ventas. La clasificación formal vigente en el país es reflejada en la Tabla 2, Estratificación empresarial México, que considera topes cruzados de la cantidad de personas ocupadas y el monto de ventas de la empresa para su clasificación.

Tabla 2: Estratificación Empresarial México

Tamaño	Sector	Rango de Número de Trabajadores	Rango de Monto de Ventas Anuales (Mdp)	Tope Máximo Combinado*
Micro	Todas	Hasta 10	Hasta $4	4.6
Pequeña	Comercio	Desde 11 hasta 30	Desde $4.01 hasta $100	93
	Industria y servicios	Desde 11 hasta 50	Desde $4.01 hasta $100	95
Mediana	Comercio	Desde 31 hasta 100	Desde $100.01 hasta $250	235
	Servicios	Desde 51 hasta 100		
	Industria	Desde 51 hasta 250	Desde $100.01 hasta $250	250

*Fuente: Diario Oficial de la Federación, 30 de junio 2009. * Tope Máximo Combinado = 0.10(Trabajadores) + 0.90(Ventas Anuales, millones de pesos mexicanos), debe ser igual o menor al Tope Máximo Combinado de su categoría. En México, la Secretaria de Economía clasifica a las empresas con base al tope máximo combinado según el sector, número de trabajadores y ventas anuales.*

Una vez conceptualizado el termino pequeña empresa y enunciadas las etapas que atraviesan estas, es importante precisar las características que las definen en los estratos que resultan relevantes para esta investigación, es decir, empresas jóvenes y empresas maduras. Aunque algunos autores no distinguen entre empresas recién nacidas y empresas jóvenes, si existen características que distinguen a este segmento de aquel de empresas maduras. Una empresa joven presenta tasas de mortandad más altas que las empresas con mayor permanencia en los mercados (Audretsch, 1991; Arafat y Mohtar, 2014, 2014; Morales, 2012), que disminuye cuando aumenta la edad y el tamaño de las mismas. Además, se caracteriza por tener habilidades para cambiar rápidamente, derivado de su falta de experiencia en el mercado. Ésta inexperiencia puede llevarla a obtener resultados favorables incluso cuando las decisiones para su cambio hayan sido producto de la experimentación y la improvisación (Zahra *et al*, 2006). De la misma manera, enfrenta el reto de sobrevivir cuando ingresa con capacidad sub-optima a una industria con economías de escala (Persson, 2004), sin que alcanzar la capacidad óptima sea sinónimo de crecer y se considera que no posee los recursos y experiencia necesarios para alcanzar economías de escala (Arafat y Mohtar, 2014). Lo que hace pensar que una empresa que tiene acceso a recursos específicos puede gestionar sus procesos para que estos sean óptimos y ofrecer mejores productos o precios bajos por éstos. Sin embargo, se considera que las nuevas tecnologías pueden mejorar la condición de economías de escala, siempre y cuando la empresa tenga acceso a ella (Suárez-Núñez, 2003).

Por su parte, la empresa madura es identificada como una empresa con más de diez años en el mercado y posee conocimiento y experiencia acumulada. Genera más empleo con el paso del tiempo que el creado por

empresas recién nacidas y aquellas que cierran sus operaciones (Persson, 2004). Con relación directa en la variable edad, existe un debate importante para decidir si ésta funge como fortaleza o debilidad de las empresas. Si bien es cierto que éste cumulo les permite tomar mejores decisiones, también es considerado una barrera para cambiar rápidamente ante cambios en el entorno (Zahra et al, 2006) con una tasa de crecimiento menor que la empresa joven (Evans, 1987). Al mantener un tamaño constante, quizá esto se vuelve una fortaleza y ya no una barrera, aunque no se tiene aún suficiente evidencia empírica para afirmarlo (Sorensen y Stuart, 2000). A pesar de esto, las empresas maduras son reconocidas como empresas estables que generan innovación (Withers, Drnevich y Marino, 2011), especialmente de tipo incremental. Lo anterior incluso en mayor proporción que las empresas jóvenes ya que las innovaciones que implican grandes cambios les son más complicadas por sus rutinas ya establecidas. No obstante, la experiencia y asimilación de conocimiento les permiten identificar fácilmente nuevas ideas del exterior que convierten, como lo establece también Withers *et al* (2011), en innovaciones incrementales (Sorensen y Stuart, 2000). Por otro lado, son consideradas como empresas más eficientes que las jóvenes precisamente por la experiencia acumulada y las fuertes relaciones que llegan a construir con clientes y partes relacionadas (Sorensen y Stuart, 2000), de manera que se convierten en empresas más competitivas que las jóvenes.

Tal como se ha dicho ya que las empresas jóvenes presentan características que las distinguen de las maduras, también es importante mencionar que el ciclo de vida de las empresas, presentado en la Figura 1, presenta etapas con características particulares que hacen diferente a una etapa de otra. La transición a través de estas etapas no es posible cuando se carece de elementos característicos de la etapa posterior. Ante esta falta, se enfrenta una transición crítica, entendida como el obstáculo que impide dejar una etapa e ir a la siguiente (Vohora, Lockett y Wright, 2004). Una vez creada la empresa, ésta debe coordinar los recursos que posee, adquirir y desarrollar otros nuevos (sean estos físicos e idiosincráticos), interactuar con el entorno y ajustarse a sus cambios, pues la sola puesta en marcha de la empresa y la coordinación inicial de sus recursos, no es suficiente para que ésta se mantenga operante en el tiempo. Un proceso de coordinación, adquisición y desarrollo de recursos y capacidades es necesario para ir de una etapa a otra al discurrir que las transiciones críticas surgen por la ausencia de un recurso o capacidad crítica (Brush y Lichtenstein, 2001). Esta permanencia en el tiempo, permite asociar las empresas maduras como empresas exitosas; una empresa madura sin duda es una empresa exitosa, pues de no cumplir los objetivos propios de su creación, desaparece antes de alcanzar nuevas etapas de vida. Por esto, al estudiar la edad de las empresas y asociarla a su éxito se propone que es mediante la obtención de capacidades específicas que puede transitar a través de las distintas etapas y mantenerse en el tiempo, esto en el marco de la teoría de recursos y capacidades - una teoría de la ventaja competitiva estudiada por la gestión estratégica (Rumelt, 1984; Wernerfelt, 1984; Barney, 1991)- aunque no es el objeto de investigación del presente trabajo.

Relevancia de las Empresas En México

Las empresas pequeñas son importantes en casi todo el mundo. Representan el 95% de las unidades económicas de los Estados Unidos y de la Unión Europea y generan más del 75% de los empleos (Pavón, 2010). A pesar de esto, la investigación de la pequeña empresa debería ser amplia y generar literatura, por ejemplo, en materia de Economía de la empresa y Estrategia (Camison, 2000; Suárez-Núñez, 2003; Julien, 1993). La importancia estratégica de las pequeñas empresas se justifica por la flexibilidad productiva, alta generación de empleo, adaptación a los cambios del mercado y capacidad de reconversión de estrategias y estructura empresarial (Beck, Demirguc-Kunt y Levine, 2005). México se caracteriza por ser un país de pequeñas empresas. Tan solo en 2014, el segmento de pequeñas empresas representó el 99% del total del país, de las cuales el 15% son empresas jóvenes y el 33% empresas maduras. En su conjunto las pequeñas empresas generaron a 2014 el 25 % del valor agregado censal. De éstas, son las empresas maduras las que históricamente participan con una mayor proporción, que a 2014 fue del 49% del total de pequeñas empresas. La tasa de supervivencia en las pequeñas empresas mexicanas es una función exponencial decreciente y permite conocer que las empresas con 0-2 y 3-5 personas ocupadas presentan los menores niveles de supervivencia, mientras que el grupo de 51-100 personas ocupadas apenas supera la media

nacional de 7.7 años al nacer. Las empresas con mayor supervivencia a lo largo del tiempo son las que ocupan de 21 a 30 personas (INEGI, 2015), por lo que queda de manifiesto que la supervivencia de las empresas en general aumenta con el tamaño, pero no de una manera proporcional de modo tal que las pequeñas empresas también tienen oportunidad en el mercado aún sin poseer las fortalezas de la gran empresa. El sector empresarial con mayor esperanza de vida a nivel nacional es el de manufactura con una esperanza de vida al nacer de 9.49 años, por encima de la media nacional ya mencionada; estos valores crecen con cada año de vida. A partir de la edad de 20 años, en general, la esperanza de vida deja de crecer y se mantiene constante. Por cantidad de empleo generado, las empresas con menor esperanza al nacer son aquellas que ocupan de 0 a 5 personas -6.9 años- y con la mayor el segmento de 16 a 20 personas ocupadas con 23.32 años de esperanza de vida (INEGI, 2015). La generación de un mayor valor agregado por parte de las empresas maduras se puede vincular a la eficiencia que una empresa logra con el paso del tiempo aun cuando solo el 20% de las empresas en México llega a cumplir 10 años en el mercado y las menores tasas de supervivencia que enfrentan por su tamaño; sin que sea posible, con la información mostrada, determinar si estas empresas generan más innovaciones que las jóvenes. Resultado de la revisión de literatura y los datos estadísticos se busca probar empíricamente que:

Ho: Las pequeñas empresas maduras en México son más eficientes que las pequeñas empresas jóvenes.

DATOS Y METODOLOGÍA

Se obtiene la base de datos a partir del Sistema Automatizado de Información Censal del censo económico 2014, misma que es depurada para analizar solo las micro y pequeñas empresas según la clasificación de la Secretaria de Economía en México (Tabla 2), considerado solo el número de trabajadores y sector económico, sin medir las ventas anuales ni el tope máximo combinado. Con base a la metodología utilizada por Alarcón y Díaz (2016) que compara los rendimientos sectoriales de empresas de base tecnológica, se propone un modelo teórico para explicar las diferencias de eficiencia que pueden presentarse en las pequeñas empresas según la edad que estas alcanzan.

$$LNVA = \alpha_1 * LNPO * ED1 + \alpha_2 * LNGA * ED1 + \alpha_3 * LNPO * ED2 + \alpha_4 * LNGA * ED2 + \alpha_5 * LNPO * ED3 + \alpha_6 * LNGA * ED3 + \alpha_7 * LNPO * ED4 + \alpha_8 * LNGA * ED4 + \varepsilon_i \quad (1)$$

Donde:

LNVA Logaritmo de valor agregado censal, en miles de pesos por unidad económica. Variable dependiente

LNPO Logaritmo del factor trabajo, personas ocupadas por unidad económica.
LNGA Logaritmo del factor insumos, gastos por consumo de bienes por unidad económica (variable proxy de otros factores productivos).

ED1 Edad de las empresas recién nacidas, entre 0 y 2 años de edad
ED2 Edad de las empresas jóvenes, entre 3 y 5 años de edad
ED3 Edad de las empresas adultas, entre 6 y 9 años de edad
ED4 Edad de las empresas maduras, 10 y más años de edad
ED, variables dicotómicas.

Basado en la forma funcional de producción del tipo Cobb-Douglas se plantea el modelo para encontrar a través de una regresión lineal múltiple los rendimientos de cada segmento de pequeñas empresas (ED1, ED2, ED3, ED4) y comparar los resultados de las empresas jóvenes (ED2) y maduras (ED3) para probar si las últimas son más eficientes o no. En términos de que las empresas son más eficientes en la medida en que logran generar rendimientos.

RESULTADOS Y DISCUSIÓN

Como resultado del modelo econométrico de regresión lineal se obtienen rendimientos de escala apenas crecientes en la mayoría de los tipos de empresa analizados, según el ciclo de vida de estas en México. Se aplica la técnica de mínimos cuadrados ordinarios con errores robustos de White ante la presencia de heterocedasticidad en el modelo y se obtienen coeficientes significativos al 1 y 10% (***, *). Las empresas jóvenes separadas por la variable dicotómica ED2 son menos eficientes que las maduras, identificadas dentro del modelo con la variable ED4. El modelo en su conjunto es significativo, no presenta problemas de auto correlación ni multicolinealidad. Los resultados obtenidos se resumen en la Tabla 3, Rendimientos por edad de las pequeñas empresas. Se encuentra que el estrato de pequeñas empresas en México posee en promedio un factor de productividad de 1.4572. Por su parte, las empresas maduras son en promedio apenas un poco más eficientes que las empresas jóvenes.

Con esto, se tiene suficiente evidencia empírica para aceptar la hipótesis nula de este trabajo, las pequeñas empresas maduras son más eficientes que las jóvenes. A pesar de la diversidad de opiniones a este respecto, expuestas en la revisión de literatura, este contraste en la eficiencia de las empresas permite el primer acercamiento a las características diferenciadoras entre pequeñas empresas jóvenes y maduras. Al considerar los resultados obtenidos en la eficiencia del uso de factor trabajo y factor insumos es posible decir que estas diferencias pueden asociarse a la experiencia, asimilación de conocimiento, innovaciones incrementales, así como la construcción de relaciones sólidas con clientes y partes relacionadas que cambian con la edad de las empresas (Sorensen y Stuart, 2000).

Tabla 3: Rendimientos Por Edad de las Pequeñas Empresas

Variable	Coeficiente	Error Estándar	Rendimientos
LNPO*ED1	0.6731	0.110396 ***	1.20161
LNGA*ED1	0.5285	0.062567 ***	
LNPO*ED2	0.4329	0.163969 ***	**1.069298**
LNGA*ED2	0.6364	0.079352 ***	
LNPO*ED3	0.2659	0.155405 *	0.966038
LNGA*ED3	0.7001	0.071863 ***	
LNPO*ED4	0.4572	0.129624 ***	**1.09921**
LNGA*ED4	0.6420	0.063063 ***	
C	1.4572	0.223779 ***	
R2- aj	0.8364	Error Est de Reg	0.6421
Estadístico F	324.3817 ***	AIC	1.9694
Estadístico Wald	388.6245	Media LNVA	7.1039

*Como resultado de regresión por mínimos cuadrados ordinarios con errores robustos de White se obtienen coeficientes significativos al 1 y 10% (***, *). Las empresas jóvenes separadas por la variable dicotómica ED2 son menos eficientes que las maduras, identificadas dentro del modelo con la variable ED4. La hipótesis del trabajo de investigación es aprobada. El modelo en su conjunto es significativo, no presenta problemas de auto correlación ni multicolinealidad.*

CONCLUSIONES

Es importante estudiar la variable edad cuando se tiene información relevante y oportuna como la generada por INEGI. Cuando esta variable es empatada con las pequeñas empresas que conforman el grueso de las economías nacionales, deben hacerse consideraciones imprescindibles. Mucho se habla de la mortalidad de las pequeñas empresas y los demás indicadores negativos que existen. Si bien es un hecho que cuando una empresa muere se pierde capital, empleos y deseos de invertir en nuevos emprendimientos, no debe seguir como principal objeto de estudio de esta muerte, sino se debe aprovecha la evidencia encontrada de pequeñas empresas mexicanas que han logrado permanecer en el tiempo en su carácter de pequeñas, sin la necesidad de transformarse en grandes empresas para ser consideradas exitosas: la esperanza de vida más alta la tienen empresas de 16 a 20 personas ocupadas, la mayor tasa de supervivencia ocupan de 21 a 30

personas. Si bien la diferencia en eficiencia apenas es notoria entre las empresas analizadas, los resultados sientan las bases para que se continúen con investigaciones cuantitativas y cualitativas que ayuden a identificar los motivos específicos que llevan a las pequeñas empresas a ser diferentes según la edad que alcanzan y permanecer vigentes en el largo plazo. Además, confirma la necesidad de estudiar a las empresas maduras y sus diferencias con las jóvenes para garantizar que una mayor cantidad de éstas últimas se conviertan en maduras. Esto contribuirá a generar información relevante para la toma de decisiones en cámaras, gobierno, empresas, académicos y emprendedores, al identificar las empresas, sectores o tamaños con periodos de vida largos, elementos para hacer frente a las transiciones críticas en el ciclo de vida, la posibilidad de su transferencia inter-empresarial, de manera que el conglomerado de pequeñas empresas sea promovido y apoyado adecuadamente; al tiempo que se garanticen inversiones y trabajos de largo plazo para la sociedad.

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ESTUDIO EXPLORATORIO DE LA POLÍTICA DE ATENCIÓN A LA VIOLENCIA ESCOLAR EN MÉXICO

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RESUMEN

A través de un estudio exploratorio de la política de atención a la violencia escolar en el ámbito federal, se presentan los principios del sistema educativo mexicano sobre el combate a la violencia en el contexto escolar, el marco para la coordinación para la creación de ambientes libres de violencia y se analizan las responsabilidades y alcances de los actores en su atención, así como las estrategias institucionales de combate en el estado de Veracruz; con la finalidad de establecer criterios técnicos para la orientación en el diseño de estrategias de prevención e intervención, así como de herramientas de gestión que simplifiquen el análisis diagnóstico de la comunidad estudiantil de los centros escolares.

PALABRAS CLAVE: Acoso Escolar, Violencia Escolar, Política Educativa

EXPLORATORIA ANALYSIS OF POLICY ON SCHOOL VIOLENCE IN IN MEXICO

ABSTRACT

Through a Deep study about violence in the school in a federal way, it is presented the principles of educational system in Mexico against the violence in the school, the framework in the coordination for creating free atmosphere of violence and it is analyzed the responsibilities of people, as well as the strategies of institutions in the state of Veracruz; with the purpose of stablishing technical criteria in the design of some strategies to prevent and intervention, such as tools that help in analysis in the school communities.

JEL: H75, H77, I18, I28

KEYWORDS: Bullying, Violence in schools, Educational Policy.

INTRODUCCIÓN

El actual reconocimiento de la violencia escolar como problema social, ha motivado el surgimiento de legislación específica destinada a: establecer los actores encargados de su atención, sus responsabilidades y alcances, así como el marco para su coordinación; tipificar las conductas de violencia escolar; y establecer las estrategias institucionales para la prevención y atención de casos. Tal es el caso de las reformas D.O.F. 17-06-2008, D.O.F. 17-04-2009 y D.O.F. 11-09-2013 a Ley General de Educación, a nivel nacional; y en el caso del Estado de Veracruz, la publicación de Ley 303 contra el Acoso Escolar (G.O. 01-11-2011) y de sus adiciones y reformas G.O. 13-03-2015, G.O. 27-03-2015, y G.O. 08-01-2016. El interés en la realización de este estudio exploratorio de la política de atención a la violencia y el acoso escolar, parte del reconocimiento de que importante que los actores del sistema educativo tengan acceso al conocimiento sistematizado de la legislación y programas específicos y a partir de este se encuentren en condiciones de realizar las modificaciones institucionales que en el ámbito de sus competencias se requieran, y de capacitar oportunamente a su personal para su atención.

Los Principios del Sistema Educativo Mexicano Sobre el Combate a la Violencia y Discriminación y su Marco Normativo

Todas las autoridades, en el ámbito de sus competencias, según el artículo primero constitucional, tienen la obligación de promover, respetar, proteger y garantizar los derechos humanos de conformidad con los principios de universalidad, interdependencia, indivisibilidad y progresividad; y según el artículo tercero la educación que imparta el Estado fomentará el respeto a los derechos humanos. Las bases, criterios y lineamientos contenidos en el artículo 3º Constitucional que establecen y dan fundamento al sistema educativo se regulan a través de la *Ley General de Educación.* Según la cual la educación que el Estado, sus organismos descentralizados y particulares impartan luchará contra, la discriminación y la violencia especialmente la ejercida contra las mujeres y niños (artículo 8); para contribuir a su consecución, las instituciones educativas están obligadas a generar indicadores de dominio público sobre su avance en la aplicación de métodos para prevenir y eliminar cualquier forma de discriminación y de violencia, con la finalidad de que sean sujetas a evaluación sobre la materia (artículo 30); adicionalmente, en la impartición de educación para menores de edad se tomarán medidas que aseguren al educando la protección y el cuidado necesarios para preservar su integridad física, psicológica y social (artículo 42).

La *Ley General de Víctimas* establece que la educación deberá contar con un enfoque transversal de género y diferencial, de inclusión social y con perspectiva de derechos. La nueva *Ley general de los derechos de niñas, niños y adolescentes* en lo relativo al derecho a la educación señala que los(as) niños(as) y adolescentes tienen derecho a una educación de calidad basada en un enfoque de derechos humanos y de igualdad sustantiva, que garantice el respeto a su dignidad humana, el desarrollo armónico de sus potencialidades y personalidad, y fortalezca el respeto a los derechos humanos y a las libertades fundamentales (artículo 57). Este mismo artículo establece el marco para la coordinación de acciones de las autoridades federales, de las entidades federativas, municipales y de las demarcaciones territoriales del Distrito Federal, en el ámbito de sus respectivas competencias, así como de las instituciones académicas se coordinarán, entre otros, para: diseñar estrategias y acciones para la detección temprana, contención, prevención y erradicación del acoso o la Violencia Escolar en todas sus manifestaciones, así como indicadores y mecanismos de seguimiento, evaluación y vigilancia; capacitar a los servidores públicos y para el personal administrativo y docente; establecer mecanismos gratuitos de atención, asesoría, orientación y protección de niñas, niños y adolescentes involucrados en una situación de acoso o Violencia Escolar; y establecer y aplicar las sanciones que correspondan a las personas, responsables de centros de asistencia social, personal docente o servidores públicos que realicen, promuevan, propicien, toleren o no denuncien actos de acoso o Violencia Escolar, conforme a lo dispuesto en las disposiciones aplicables.

En lo que corresponde a las Acciones legislativas que las entidades federativas realizan en cumplimiento de la legislación federal antes mencionada, según el Centro de Estudios para el Adelanto de las Mujeres y la Equidad de Género (CEAMEG) de la Cámara de Diputados, a agosto de 2013 la legislación de 20 de las 32 entidades federativas hacía referencia de manera concreta al Acoso Escolar o a algún otro concepto semejante y 13 contaban con una ley específica para regular el Acoso Escolar. (Huerta Villegas, 2013) Adicionalmente, como estrategias Institucionales Federales de Combate a la Violencia Escolar , debido a la identificación coyuntural de la violencia en contextos escolares como problemática institucional prioritaria en diversos instrumentos de la planeación y política pública nacional, como en el caso del *Plan Nacional de Desarrollo 2013-2018* en que la sociedad incorporó en el proceso de consulta ciudadana como propuesta puntual el combate a la violencia en las escuelas (bullying), y del *Programa Nacional para la Prevención Social de la Violencia y la Delincuencia 2014-2018* que establece como una de sus estrategias la "Prevención de la violencia en el entorno escolar"; la Secretaría de Educación Pública (SEP) ha implementado acciones específicas para combatir la Violencia Escolar entre las que destacan los programas como el de Escuela Segura (PES) y el Proyecto a favor de la Convivencia Escolar (PACE).

El PES que tiene como objetivo desarrollar ambientes escolares pacíficos. Su cobertura es nacional, su población objetivo son las Escuelas públicas de educación básica en todos sus niveles y servicios educativos, preferentemente las ubicadas en los 241 polígonos focalizados que ha definido el Programa Nacional para la Prevención Social de la Violencia y la Delincuencia 2014-2018 (PNPSVyD) y que comprenden un total de 95 Municipios y 5 Delegaciones; adicionalmente, en caso de existir disponibilidad presupuestaria, podrán participar las escuelas ubicadas en otras localidades, en las que la Autoridad Educativa Local reconozca la necesidad de fortalecer las acciones de gestión de la convivencia escolar. El PACE es una alternativa de intervención pedagógica en el aula implementada por primera vez en el ciclo escolar 2014-2015 que consiste en una extensión curricular de la asignatura de Formación Cívica y Ética. Constituye un proyecto educativo de carácter preventivo y formativo para favorecer la participación y el apoyo de la familia y la comunidad, en favor de la convivencia. Consiste en la aplicación de materiales didácticos que abordan temas de trabajo basados en el fortalecimiento de los valores para el desarrollo de habilidades emocionales y sociales de los estudiantes, y de otras acciones que las Autoridades Educativas Estatales en coordinación con el equipo Responsable de las Escuelas de Tiempo Completo (ETC) establezcan.

Estrategias Institucionales de Combate a la Violencia Escolar en el Estado de Veracruz

El caso particular del estado de Veracruz, en la Ley 303 de Prevención y Atención del Acoso Escolar (G.O. 08-01-2016) se reconoce explícitamente el derecho de todo alumno a un ambiente escolar seguro, libre de acoso y violencia y en la Ley 573 de los Derechos de Niñas, Niños y Adolescentes (G.O. 03-07-2015) se garantiza el pleno ejercicio, respeto, protección y promoción de sus derechos humanos. Según esta última, para garantizar la consecución de una educación de calidad y la igualdad sustantiva en el acceso y permanencia en la misma, las autoridades estatales y municipales, en el ámbito de sus respectivas competencias, deberán elaborar protocolos de actuación sobre situaciones de acoso o violencia escolar para el personal y para quienes ejerzan la patria potestad, tutela o guarda y custodia (Artículo 48 inciso XIV). De igual forma, para propiciar las condiciones idóneas para crear un ambiente libre de violencia en las instituciones educativas, en su Artículo 50 establece la obligación de la coordinación entre las autoridades estatales y municipales, en el ámbito de sus respectivas competencias, y las instituciones académicas para diseñar estrategias y acciones para: la detección temprana, contención, prevención y erradicación del acoso o la violencia escolar en todas sus manifestaciones; desarrollar actividades de capacitación para servidores públicos y para el personal administrativo y docente; establecer mecanismos gratuitos de atención, asesoría, orientación y protección de niñas, niños y adolescentes involucrados en una situación de acoso o violencia escolar; Establecer mecanismos gratuitos de atención, asesoría, orientación y protección de niñas, niños y adolescentes involucrados en una situación de acoso o violencia escolar; y establecer y aplicar las sanciones que correspondan a las personas, responsables de centros de asistencia social, personal docente o servidores públicos que realicen, promuevan, propicien, toleren o no denuncien actos de acoso o violencia escolar.

De modo tal que la estrategia institucional de combate a la Violencia Escolar en el estado tiene como eje central la Ley 303, que tiene por objeto prevenir y erradicar el acoso escolar, así como generar un ambiente de seguridad y orden en las instituciones educativas públicas y privadas del Estado. Los actores que intervienen en el Acoso Escolar, a decir de la misma ley, son: Autor, Víctima y en algunos casos Cómplice. El Autor es el alumno que planea, ejecuta o participa en el Acoso Escolar, o en represalias; a Víctima es el alumno contra quien el Acoso Escolar o las represalias han sido perpetrados; y el Cómplice es el alumno que, sin ser autor, coopera en la ejecución del Acoso Escolar o en las represalias, mediante actos u omisiones anteriores, simultáneos o posteriores al hecho. El combate al Acoso Escolar en Veracruz, opera a través de 3 instrumentos rectores: Un *Plan de Prevención del Acoso Escolar* en el que establece el conjunto de enseñanzas, prácticas y protocolos que buscan prevenir el Acoso Escolar; un *Plan de Intervención en Casos de Acoso Escolar* que señala los procedimientos y mecanismos específicos y ordenados para actuar ante casos de Acoso Escolar; y un *Registro Estatal para el Control del Acoso Escolar* que consiste en la compilación detallada de la incidencia del Acoso Escolar en el Estado.

Según la misma ley, se consideran autoridades en materia de acoso escolar: el Titular del Poder Ejecutivo Estatal; el Titular de la Secretaría de Educación (SEV); y el Director y demás personal escolar designado por cada institución educativa. Al Titular del Poder Ejecutivo Estatal a través de la Secretaría de Educación, le corresponde establecer y coordinar la política estatal contra el acoso escolar. Para lo cual deberá cumplir con las siguientes obligaciones administrativas:

Implementar del Registro Estatal para el Control del Acoso Escolar que compilará con detalle las estadísticas de los casos de acoso escolar que tengan lugar en el Estado dentro de los trescientos sesenta y cinco días naturales posteriores al inicio de vigencia de la ley (G.O. 01/11/2011); Publicar el Plan de Prevención del Acoso Escolar y el Plan de Intervención en Casos de Acoso Escolar en la Gaceta Oficial del Estado, dentro de los trescientos días naturales posteriores a la entrada en vigor de la ley (G.O. 01/11/2011); Presentar un informe anual por escuela, cuya compilación servirá de base para la elaboración y publicar un informe anual sobre el acoso escolar en el Estado a cargo del Titular del Poder Ejecutivo Estatal, realizado través de la Secretaría de Educación (G.O. 01/11/2011); y Llevar un registro de los Centros de Mediación Escolar, que para la solución de los conflictos de acoso escolar mediante el acuerdo voluntario de las partes, se establezcan en cada una de las instituciones escolares, sean públicas o privadas (G.O. 13/03/2015), entre otras. Por su parte, a las escuelas, sean públicas o privadas, a través de sus Directores corresponde el cumplimiento de las siguientes obligaciones administrativas:

Presentar informes trimestrales de los casos de acoso escolar ante el Registro Estatal para el Control del Acoso Escolar (G.O. 13-03-2015); Elaborar un acta de hechos, cuando se presenten conductas que configuren acoso escolar en la que se asentarán los datos por sexo y edad de los involucrados, el lugar de su acontecimiento, circunstancias, así como las medidas institucionales tomadas, así como los resultados de la intervención institucional en las conductas de agresor y víctima. Dichas actas constituirán la base de su informe anual (G.O. 08-01-2016); Presentar de un informe anual por escuela, cuya compilación servirá de base para la elaboración y publicar un informe anual sobre el acoso escolar en el Estado a cargo del Titular del Poder Ejecutivo Estatal, realizado través de la Secretaría de Educación (G.O. 01-11-2011), el informe deberá contemplar los incidentes de acoso y violencia escolar (G.O. 08-01-2016); e Implementar el Centros de Mediación Escolar, a más tardar tres meses después del siguiente día de la publicación de la reforma del 27 de marzo del 2015 (G.O. 27-03-2015);

Les corresponden también, las siguientes facultades y obligaciones: implementar y vigilar el cumplimiento del Plan de Prevención del Acoso Escolar y del Plan de Intervención; promover y verificar la capacitación en materia de Acoso Escolar del personal a su cargo; intervenir en la investigación de los casos de Acoso Escolar en su plantel y reportarlos ante la SEV junto con las medidas de intervención aplicadas; denunciar ante el Ministerio Público conductas de Acoso Escolar que den lugar a la comisión de delito, en su caso, designar a cualquier miembro del personal escolar para denunciarlos; dar parte a la policía local en los casos de Acoso Escolar que así lo ameriten, en su caso, designar a cualquier miembro del personal escolar para hacerlo; notificar por escrito al Sistema para el Desarrollo Integral de la Familia o a la Secretaría de Salud las situaciones en que el alumno víctima del acoso requiera de atención adicional a la que la escuela pueda ofrecer; notificar a los padres o tutores de las víctimas o autores de los casos de Acoso Escolar en donde formen parte; autorizar el uso de recursos tecnológicos para la vigilancia e investigación de casos de Acoso Escolar en cada escuela; designar al personal capacitado del área de prevención e intervención que recibirá la capacitación bianual de la SEV; sancionar a los autores y cómplices de Acoso Escolar y represalias; establecer responsabilidades administrativas en caso de incumplimiento del personal escolar a las disposiciones contenidas en la Ley contra el Acoso Escolar; elaborar un acta de hechos, cuando se presenten conductas que configuren acoso escolar; derivar hacia personal capacitado los casos de violencia y acoso escolar que se presenten; manejar un expediente único de cada alumno, que contendrá información socioeconómica, desempeño escolar, al que en su caso, al expediente de la víctima y del agresor, le será agregada una copia del acta de hechos, y de cuyo contenido deberá guardar reserva.

La Secretaría podrá apercibir de manera privada a la institución educativa que incumpla con las obligaciones de esta Ley, amonestarla públicamente cuando se reincida en el incumplimiento o proceder a su clausura cuando las dos sanciones anteriores hayan sido insuficientes para subsanar el incumplimiento.

Características Que Identifican el Acoso Escolar

Según la Ley 303, el Acoso Escolar comprende el uso intenso o repetido por uno o más estudiantes de expresiones escritas, verbales o visuales, realizadas por cualquier medio, o un acto físico, gesto, o cualquier combinación de ellos, dentro o fuera de su centro educativo, dirigidos en contra de otro estudiante que se encuentre indefenso, con el propósito de: causarle daño físico o emocional, o daños a su propiedad; colocarlo en una situación de temor razonable de daños a su persona, dignidad o propiedad; generarle un ambiente hostil dentro de la escuela; violarle sus derechos en la escuela; y alterar material y sustancialmente el proceso educativo, así como el funcionamiento pacífico y ordenado de una escuela. Al mismo tiempo, para que exista Acoso Escolar se requiere que se presente alguna de las siguientes condiciones:

Se trate de una acción agresiva e intencional;
Se produzca la agresión dada por un mismo victimario aunque se trate de distintas víctimas. Para el caso del acoso cibernético, sexual y el que contemple maltrato físico manifestado mediante golpes o lesiones, bastará con que se presenten una sola vez para que se tenga como presumible el acoso; y
Provoque en la víctima daño emocional o físico.

Modalidades del Acoso Escolar

El Acoso Escolar, según la misma ley, se puede presentar en 6 modalidades:

Físico: Cuando hay una agresión o daño físico a un estudiante, o a su propiedad;

Verbal: Cuando hay un daño emocional a un estudiante mediante insultos, menosprecio y burlas en público o privado;

Psicológico: Cuando existe persecución, sometimiento, tiranía, intimidación, hostigamiento, chantaje, manipulación o amenaza contra un estudiante, incluidas las gesticulaciones y obscenidades mediante señas, miradas o expresiones corporales que lastimen su dignidad y autoestima;

Cibernético: El que se realiza mediante el uso de cualquier medio electrónico como internet, páginas web, redes sociales, blogs, correos electrónicos, mensajes, imágenes o videos por teléfono celular, computadoras, videograbaciones u otras tecnologías digitales;

Sexual: Toda aquella discriminación y violencia contra otro alumno relacionada con su sexualidad, así como el envío de mensajes, imágenes o videos con contenidos eróticos o pornográficos por medio de tecnologías digitales que denoten obscenidad, tocamientos, hostigamiento, acoso o abuso de orden sexual; y

Exclusión social: Cuando el estudiante víctima es notoriamente excluido y aislado, o amenazado con serlo, de la convivencia escolar por razones de discriminación de cualquier tipo.

Sanciones

Las sanciones o medidas disciplinarias para los autores, cómplices de acoso escolar o represalias en las serán las siguientes:

Tabla 1: Sanciones Para los Autores y Cómplices del Acoso Escolar o Represalias

✔	**Amonestación privada: Advertencia verbal y mediante un reporte escrito de manera preventiva que se hace al autor o cómplice sobre las consecuencias de su conducta, y de las medidas aplicables frente a una futura reincidencia;**
✔	Tratamiento: Obligación del autor o cómplice a dar cumplimiento a la medida correctiva a que haya lugar, privilegiando las que busquen la reparación del daño;
✔	Suspensión de asistencia a clases: Cese temporal de asistencia a clases, acompañada de las tareas que, de acuerdo al programa de estudio vigente, deba realizar el agresor reincidente durante el tiempo que determine el Director escolar; y
✔	Transferencia a otra escuela: Baja definitiva de la escuela donde se encuentre el autor o cómplice, cuando hayan sido agotadas las sanciones anteriores y se comprueba que exista reincidencia en su conducta agresora. Se canalizará al Sistema Educativo para su reubicación previa recomendación de un especialista de la Secretaría, y acompañada de un dictamen que fundamente la conveniencia del cambio.

CONCLUSIONES

Como resultado de la revisión al marco normativo regulatorio del combate a la violencia en contextos escolares y de los programas implementados para la atención de la violencia se concluye que si bien el estado de Veracruz es uno de los estados a la vanguardia normativa, en tanto ha elevado la preocupación por la violencia en contextos escolares, identificada como problemática nacional, a discusión y acciones legislativas; su abordaje se limita exclusivamente al Acoso Escolar que es únicamente una de las dimensiones de la Violencia Escolar. En este sentido, nos parece prudente introducir el concepto de Violencia Escolar en un sentido más amplio que el del Acoso Escolar, reconociendo que la escuela como toda organización humana es compleja y en ella concurren una multiplicidad de actores (alumnos, docentes, directivos, personal técnico y manual y padres de familia y tutores) y que la calidad del clima organizacional es determinante de la calidad del ambiente escolar.

En lo que respecta a la asignación de responsabilidades al personal escolar de implementar medidas y acciones institucionales para apoyar al agresor a modificar su patrón de conducta planteada en la iniciativa y a la implementación de centros de mediación; nos parece prudente considerar un estudio de los perfiles docentes del Estado que permita conocer si cuentan con una formación sólida en psicología que les permita afrontar con éxito la función encomendada, pues remitir los casos que se presenten de acoso o Violencia Escolar a personal especializado y calificado para su atención, proporcionaría una mejor atención a los actores que intervienen en el acoso escolar. Es importante señalar que los planes de prevención e intervención tienen como una de sus funciones asociar las sanciones a las conductas específicas de Acoso Escolar, circunstancia que permitirá estandarizar las sanciones impuestas en todo el estado.

En este sentido y ya que la ley 303 únicamente establece una tipología de las modalidades de Acoso Escolar y describe las sanciones que se pueden aplicar pero no las asocia; un marco normativo inconcluso por ausencia de las reglamentaciones para operar la ley, lejos de simplificar la intervención obliga al personal escolar a intervenir en casos de acoso y lo expone a ejecutar acciones que pudieran entenderse como discrecionales al no contar con una herramienta en la que respaldar sus intervenciones. De manera tal que pudiera resultar sujeto de responsabilidad administrativa tanto por omitir la intervención como por intervenir, dejándolo en un completo estado de indefensión.En lo que respecta a la regularidad con la que las escuelas deberán entregar a la SEV los informes de Acoso Escolar nos parece adecuado el empleo de estrategias digitales que permitan automatizar el envío de la información, mantenerla actualizada y simplificar su procesamiento estadístico; así notificar los casos de Acoso Escolar y su seguimiento conforme se vayan presentando.

Para cumplir con eficacia y eficiencias las nuevas obligaciones conferidas por la ley 303 al Gobernador de Estado de desarrollar programas y acciones con perspectiva de género e interculturalidad, elaborar el diagnóstico de la situación al interior de los centros educativos, y en su entorno, a fin de aplicar programas

específicos de prevención y seguridad, y contribuir a reducir los factores sociales y físicos que inciden en riesgos para la comunidad escolar (G.O. 08-01-2016) es necesario contar con información fiable y sistematizada; en este sentido, se torna indispensable el desarrollo de sistema en un ambiente virtual interactivo, ya que la gestión de la atención a la violencia escolar a través de las Tecnologías de la Información y Sistemas de Información (TI/SI), permite la recolección, clasificación, compresión, almacenamiento, recuperación, procesamiento, transmisión y exhibición de los datos recabados de la comunidad escolar y su manejo con oportunidad, comparabilidad, claridad y confiabilidad, y facilitará el cumplimiento de las responsabilidades conferidas por la normatividad vigente a los centros escolares y al resto de las autoridades. Para concluir, a más de cuatro años de la entrada en vigor de la ley 303 es necesario implementar mecanismos permanentes que evalúen su cumplimiento ya que entre los transitorios de la ley y sus diversas adiciones y reformas, se establecen obligaciones diversas a las autoridades en materia.

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violencia escolar e identificación temprana de conductas violentas" registrado ante el TecNM con clave 239.15-PD.

BIOGRAFÍA

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IMPACTO DE LA DESCONFIANZA EN LA DINÁMICA DE LA EMPRESA FAMILIAR

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RESUMEN

La confianza es un activo tangible en cualquier grupo u organización. Impacta, consolida y define la calidad de toda relación interpersonal, comunicación y proyecto organizacional. Por tanto, el objetivo de esta investigación consiste en identificar y analizar el impacto que la desconfianza puede generar en la dinámica de la empresa familiar. Para tal efecto se llevó a cabo una investigación documental y de campo. Se diseñó y administró un cuestionario bajo el esquema de la escala de Likert a 68 empleados que forman parte de familias empresarias y que laboran en el negocio familiar de dichas familias. Los resultados obtenidos muestran que la desconfianza entre los miembros de la familia empresaria impacta negativamente en los flujos de información, la transparencia, en la comunicación, la expresión de nuevas ideas, la colaboración y en general en la calidad de la dinámica organizacional de la empresa familiar.

PALABRAS CLAVE: Desconfianza, Dinámica Organizacional y Empresa Familiar

IMPACT OF THE DISTRUST IN THE FAMILY BUSINESS DYNAMIC

ABSTRACT

Trust is a tangible asset in any group or organization. Affects, consolidates and define the quality of all the interpersonal relationship, communication and organizational project. Therefore, the objective of this research consist of identify and analyze the impact that the distrust can generate in the dynamics of the family business. It was designed and administered a questionnaire under the Likert scale to a 68 employees that are part of family business and work in the business of such families. The results obtained show that the existence of distrust among the members of the business family impacts negatively the information flows, the transparence in the interests, the communication, the expression of new ideas, the collaboration and in general the quality of the organizational dynamic of the family business.

KEYWORDS: Distrust, Organizational Dynamic and Family Business

JEL: M1, M10, M100

INTRODUCCIÓN

Las empresas familiares que logran trascender varias generaciones se caracterizan por poseer dos fortalezas: unidad y compromiso (Gallo, 2002). Existe unidad cuando los miembros de la familia empresaria poseen la voluntad de permanecer unidos, de consensuar sus intereses, de coordinar eficientemente su forma de trabajar y de mantener una comunicarse adecuada. Por otro lado, hay compromiso cuando la familia empresaria posee la disposición para trabajar honesta e intensamente, cuando comparte la misión, visión y valores de la empresa y cuando se exigen a sí mismos el mayor rendimiento posible. Sin embargo la unión y el compromiso, fortalezas que aseguran la permanencia y continuidad de la empresa, pueden

transformarse en debilidades que preceden a la pérdida del patrimonio empresarial: la desunión y abstención al compromiso (Gallo, 2002). Y el principal factor que promueve dichas debilidades es la desconfianza (Saldaña, et. al., 2011). De acuerdo con Covey y Merril (2012), la confianza es un activo tangible y activable en cualquier grupo u organización. Esta, impacta, consolida y define la calidad de toda relación interpersonal, comunicación, o proyecto organizacional. De igual forma, la mayor o menor interacción entre familiares y el clima familiar están en función del grado de confianza que prevalezca entre los miembros de la familia empresaria (Rodríguez y Rodríguez, 2005). Gordon y Nicholson (2010) señalan que existe la creencia de que el origen de los conflictos en una empresa familiar está relacionado con el carácter de las personas y sus relaciones interpersonales.

No obstante, dichos autores argumentan que no es la personalidad o el carácter el factor determinante, sino la confianza. De acuerdo con estos autores, Adidas y Puma, Mondavi, Pritzker (Hyatt) empresas originalmente familiares, fueron adquiridas por corporaciones de mayor tamaño o se dividieron. La desconfianza fue el factor determinante (Saldaña, et. al. 2011). Por lo anterior, el objetivo general de esta investigación consiste en identificar y analizar el impacto que la desconfianza puede generar en la dinámica de la empresa familiar. El trabajo está organizado bajo la siguiente estructura: la revisión literaria precede a la introducción. Posteriormente, se describe la metodología empleada para llevar a cabo esta investigación. La información obtenida se presenta en el apartado de resultados. Finalmente se presentan las conclusiones, recomendaciones para futuras investigaciones y referencias bibliográficas empleadas.

REVISIÓN LITERARIA

Concepto De Confianza

Fitzgerald (2001) expresó: "*Puedes tener todos los datos y las cifras, todas las pruebas de apoyo…pero sí no dispones de confianza no llegas a ninguna parte*". Por confianza entendemos el conjunto de expectativas sobre los demás o más específicamente, sobre las acciones de los demás (Luna y Velasco, 2005). Por su parte Conejeros (2010), señala que la confianza "*Es una apuesta hecha en el presente, hacia el futuro y fundamentada en el pasado".* La confianza está compuesta por dos elementos: el cognitivo y el afectivo. El conocimiento y las evidencias previas que se tienen respecto a la persona forman el aspecto cognitivo y con base en este conocimiento se toma la decisión de confiar o no, en la persona. Por otro lado la percepción de que existe mutuo interés por el bienestar de ambas partes constituye el elemento afectivo. No obstante, para que se genere la confianza es indispensable que el componente cognitivo preceda al afectivo y entre más alto sea el nivel cognitivo, mayor probabilidad de que se fortalezca el elemento afectivo (McAllister, 1995). De acuerdo con Luna y Velasco (2005), la confianza está integrada por tres elementos. La Tabla 1 muestra dichos elementos.

Tabla 1: Elementos Que Integran la Confianza

Interdependencia	**el Éxito de las Acciones de una Persona Depende de la Cooperación de la Otra**
Incertidumbre	Existe cierto grado de ausencia de información sobre la conducta del otro.
Expectativa positiva	Supone que el otro individuo no abusará de la persona que posee la voluntad de ser vulnerable frente a éste.

La confianza está integrada por tres elementos: la interdependencia, la incertidumbre y una expectativa positiva. La interdependencia implica la relación entre dos personas donde aunque exista ausencia de información se tiene una expectativa positiva bajo el supuesto de que no existirá abuso por parte de cualquiera de las personas involucradas. Fuente: Elaboración propia a partir de información de Luna y Velasco (2005).

Concepto de Desconfianza

De acuerdo con Luna y Velasco (2005), la desconfianza se genera a partir de expectativas negativas. Cuando una persona desconfía de otra, es porque asume que las acciones del otro individuo le traerán consecuencias negativas. Así lo expresan dichos autores: "*Generalmente, la desconfianza supone que un individuo sí buscará sacar provecho ilícito o ilegítimo de las acciones cooperativas de otro o que no será capaz de*

realizar las acciones que se esperan de él". Existen diversas formas a través de las cuales se genera la desconfianza, en la Tabla 2 se muestran algunas de dichas formas.

Tabla 2: Acciones Que Generan Desconfianza

ACCIÓN	DESCRIPCIÓN
No proporcionar información	Ocultar información importante, necesaria o requerida. No comunicar lo que la persona sabe con la finalidad de distraer a alguien para que no se dé cuenta de la realidad, incurra en errores.
Manejar verdades a medias	Proporcionar declaraciones engañosas que incluye algún elemento de verdad. La información puede ser parcial, ocultando datos relevantes, con la intención de engañar, evadir o tergiversar la verdad.
Proporcionar versiones diferentes.	Alterar la información con la finalidad de ocultar datos reales, problemas suscitados o provocar divisionismo.
Crear "rumores"	Los rumores son proposiciones diseñadas para ser creídas sin que existan datos para comprobar su veracidad. Se difunden dichos rumores con la finalidad de generar inquietud o para satisfacer determinados intereses.
Diluir la responsabilidad	No asumir la responsabilidad por los actos cometidos buscando otras personas a quien responsabilizar.
Mentir abiertamente	Decir deliberadamente lo contrario a lo que se sabe, se cree o se piensa con la finalidad de engañar. Dar a entender algo que no es verdad para inducir al error o engañar.

En esta Tabla 2 se exponen ejemplos de algunas de las acciones que pueden dar lugar a que se genere la desconfianza dentro de la dinámica de la empresa familiar. Se mencionan por ejemplo: no proporcionar información importante, manejar verdades a medias, proporcionar versiones diferentes, crear rumores, diluir la responsabilidad o mentir abiertamente, entre otras. Este tipo de acciones tienen a generar inquietud, sospechas, dudas y hasta recelo entre la familia empresaria. Fuente: Elaboración propia basada en información de Sefchovich (2013).

Podemos entonces afirmar, que la confianza y la desconfianza son estados psicológicos que causan un impacto en la estructura cognitiva y el estado afectivo del individuo. Son factores que contribuyen a incrementar o disminuir el grado de participación responsable (compromiso) y del sentido de pertenencia (unión) que dicho individuo decide cultivar y aportar a la empresa familiar (Saldaña, et. al., 2011).

La Desconfianza y su Impacto en la Dinámica de la Empresa Familiar

Para este trabajo se entiende por dinámica en la empresa familiar la interacción de los procesos, los sistemas de información y las relaciones humanas en el contexto de la empresa familiar y su impacto en las personas (Marcos, 2009). Esta dinámica guarda una relación muy estrecha con el tipo de familia empresaria. Dentro del campo de las empresas familiares Grabinsky (2002) visualiza tres tipos de familia: la patriarcal/matriarcal, la consensual y la conflictiva. Cuando el fundador o fundadora asume el rol del líder absoluto y no permite que su autoridad sea cuestionada, se refiere al tipo de familia patriarcal/matriarcal. La confianza y la comunicación son dos aspectos que caracterizan a la familia consensual. En este tipo de familia, se obtienen consensos a través de juntas familiares donde la comunicación y la confianza prevalecen. No se ocultan los conflictos, sino al contrario, se discuten abiertamente y los acuerdos tomados se aceptan debido a la confianza que prevalece entre la familia empresaria. Finalmente, está la familia conflictiva donde prevalecen algunas características como las siguientes: resentimientos añejos, escasa comunicación, recelos, rivalidad, los desacuerdos pequeños se magnifican, existe sospecha ante las decisiones tomadas, constante vigilancia entre sí, manejan una agenda de intereses ocultos y el departamento que está bajo su cargo lo convierten en pequeños "territorios" y no permiten la intervención de alguien más.

De acuerdo con dicho autor, esto daña al negocio familiar, pues "*La dinámica de operación de una empresa familiar está íntimamente relacionada con el grado de unión, apoyo y comunicación de sus miembros".* Este tipo de conductas características del tipo de familia conflictiva tiene su origen en la desconfianza que existe entre los integrantes de la familia empresaria. Cuando dicha desconfianza prevalece, da origen al deterioro de la unidad y el compromiso. Pues al predominar la desconfianza, el nivel de comunicación

disminuye, la información se tamiza y se restringe considerablemente la colaboración y el apoyo. De esta manera se refuerzan las expectativas negativas, se genera una competencia destructiva que a su vez impacta el clima laboral, el desempeño laboral, la productividad, permanencia y continuidad del negocio familiar (Saldaña, et. al., 2011). Al respecto Covey y Merril (2012), identificaron las conductas culturales que se generan dentro de una organización con un bajo nivel de confianza. Dichas conductas se muestran en la Tabla 3.

Tabla 3: Conductas Culturales Que Se Generan Dentro de una Organización con un Nivel de Confianza Bajo

Conductas Culturales Que las Personas Muestran en una Organización con un Nivel De Confianza Bajo	
Manipulan o distorsionan los hechos.	Pierden demasiado tiempo en rumores.
Ocultan y acaparan la información.	Se reúnen mucho, después de las juntas oficiales.
Se interesan por llevarse el mérito.	Se evita la discusión de puntos álgidos o delicados.
Ocultan la verdad en beneficio propio.	Prometen cosas que no cumplen.
Culpan a los demás y hablan más de los demás.	Sobreabundan las excusas para lo no cumplido.
Disimulan u ocultan los errores.	El nivel de energía es bajo.
Se resisten a nuevas ideas.	Sensación de improductividad y/o miedo.

En la Tabla 3 se muestran el tipo de conductas culturales que las personas muestran en su entorno laboral cuando éste se caracteriza por un nivel de confianza bajo (desconfianza). En este tipo de ambientes es común que predomine el miedo o la improductividad, se manipulan o distorsionan los hechos, se oculta información, se lucha por llevarse el mérito, se oculta la verdad para beneficio propio, culpan a los demás, se muestra resistencia a nuevas ideas o proyectos, se pierde mucho tiempo en rumores de "pasillos", hay demasiadas reuniones después de las juntas oficiales, existe un bajo nivel de energía y se multiplican las excusas para justificar con las promesas no cumplidas. Fuente: Elaboración propia a partir de información proporcionada por Covey y Merril (2012).

Existe suficiente evidencia (Gallo, 2002) para afirmar que las empresas familiares que fracasan se caracterizan por la existencia de un alto grado de desconfianza debido a conductas percibidas como injustas o influenciadas por intereses ocultos, inadecuados procesos de comunicación y una escasa disposición a apoyar o ser apoyado por los demás.

METODOLOGÍA

Con la finalidad de lograr el objetivo propuesto para este trabajo se llevó a cabo una investigación documental y de campo. Para la investigación documental se recurrió a las aportaciones de diversos autores sobre el tema. Como criterio para la selección de los documentos se determinó que los autores fueran reconocidos dentro de su respectivo campo y sus aportaciones pertinentes al objetivo de investigación trazado. Se analizaron cada una de las propuestas publicadas y se procedió a procesar la información recabada. Asimismo, se llevó una investigación de campo. Se diseñó un cuestionario bajo el esquema de la escala de Likert, el cual fue administrado a 68 empleados que forman parte de familias empresarias y que laboran en el negocio familiar de dichas familias. Éste consiste en un conjunto de ítems presentados en forma de afirmaciones o juicios, para medir la reacción del sujeto en varias categorías. Las categorías empleadas en esta investigación fueron: definitivamente sí (4), probablemente sí (2), probablemente no (3) y definitivamente no (1). Se presentó cada afirmación y se solicitó al encuestado que externara su reacción eligiendo una de las cuatro categorías. El número de categorías fue igual para cada una de las afirmaciones. En cuanto a la dirección de las afirmaciones es necesario aclarar lo siguiente: las afirmaciones pueden tener dirección positiva o negativa.

La codificación de las alternativas de respuestas estuvo en función de la dirección de la afirmación. A las afirmaciones positivas se asignó una mayor puntuación a la alternativa definitivamente si (4) y disminuyó

hasta (1) para la alternativa, definitivamente no. Esta investigación no incluyó ítems con dirección negativa y se eligieron afirmaciones de opinión. Las afirmaciones de opinión guardan semejanza con las de intención, pero a diferencia de éstas últimas que intentan averiguar lo que la persona **haría** eventualmente sí de se diera determinada circunstancia, las de opinión buscan conocer lo que la persona **piensa, opina o desea** ante determinada situación. Las variables a medir fueron las siguientes: flujo de información, intereses ocultos, comunicación abierta, apertura de nuevas ideas y disposición a colaborar. Por flujo de información se entiende una eficaz gestión de la información desde su generación hasta su utilización. Esto se manifiesta cuando dicha información es compartida para coadyuvar a la ejecución de decisiones para resolver diferentes problemáticas (Ponjuán, 2005).

Para este trabajo se entiende por intereses ocultos el provecho, ganancia o la utilidad que una personase puede obtener de algo o alguien sin que dé a conocer el verdadero motivo o sentimiento que lo mueve a tal acción. Una comunicación abierta se caracteriza por honestidad y apertura motivación para compartir sus ideas y preocupaciones, tanto positivas como negativas (Hassell, 2016). La apertura a nuevas ideas significa la disposición para considerar nuevas acciones, conceptos y prácticas con la intención de incrementar la productividad del negocio. Por disposición a colaborar se entiende la ayuda o apoyo que se otorga a otra persona para que pueda lograr un objetivo, resolver un problema, enfrentar una adversidad, etc., y que no lo hubiera logrado o le hubiera costado mayor esfuerzo sin la colaboración de la otra persona. Dinámica organizacional consiste en la interacción de las estructuras, procesos, los sistemas de información y las relaciones humanas en el contexto de la empresa familiar y su impacto en las personas (Marcos, 2009). En la Tabla 4 se muestra la operacionalización de las variables empleadas en el cuestionario tipo Likert.

Tabla 4: Variables, Indicadores y sus Correspondientes Ítems

Variable	Indicador	Ítem
Flujo de información	Disposición a compartir información pertinente y de manera oportuna.	En la empresa en la que laboro: 1. Ayudaría al clima laboral sí no se manipulara la información. 2. Nos sentiríamos mejor sí no se acaparara información relevante.
Intereses ocultos	Ausencia de la intención de obtener provecho ilícito de otra persona, veladamente.	3. Nos llevaríamos mucho mejor sí antepusiéramos los intereses del negocio a los personales. 4. Favorecería mucho al ambiente sí buscáramos el mérito colectivo, más que el individual.
Comunicación abierta	Ausencia de temor a expresar ideas, preocupaciones o desacuerdos.	5. El ambiente sería más relajado sí las ideas se pudieran discutir abiertamente. 6. Tendríamos menos problemas sí se evitaran los rumores.
Apertura a nuevas ideas	Inexistencia de temor a proponer innovaciones por temor a ser rechazadas o criticadas.	7. Aportaría nuevas ideas sí existiera mayor libertad para expresarlas. 8. Me agradaría sí existiese menor temor a la crítica.
Colaboración	Disposición a prestar ayuda a un colaborador para resolver algún problema o meta deseada.	9. La empresa mejoraría mucho sí tuviéramos menor temor a intercambiar información importante. 10. La ausencia de temor para solicitar ayuda ante un problema sería de gran beneficio para la empresa.
Impacto en la dinámica organizacional	Efecto de la existencia de desconfianza entre la familia empresaria influye positiva o negativamente en las personas.	11. Sí confiáramos más entre nosotros, nos sentiríamos más contentos de trabajar juntos. 12. La existencia de desconfianza impacta desfavorablemente en nuestras relaciones interpersonales.

La Tabla 4 permite visualizar de manera global y estructurada las variables, indicadores e ítems elaborados para la recopilación de los datos necesarios para lograr el objetivo propuesto en la investigación. Para tal efecto se consideraron cinco variables a medir: Flujo de información, intereses ocultos, comunicación abierta, apertura a nuevas ideas y colaboración. Para cada una de estas variables se definieron los indicadores que especifican qué actividades o comportamientos serán objeto de medición, así como sus correspondientes ítems. Fuente: Elaboración propia.

Una vez concluido el trabajo de campo, se procesó la información a través del Statistical Package for Social Science (SPSS), mismos que son presentados en el siguiente apartado.

RESULTADOS

Actualmente en la sociedad predomina una crisis de confianza que se manifiesta no solamente en las instituciones, medios de comunicación, partidos políticos, etc., sino también a nivel interpersonal (Halpern, 2005). De acuerdo con los resultados obtenidos a través de la administración del cuestionario tipo Likert a 68 empleados que forman parte de familias empresarias y que laboran en el negocio familiar pudo observarse que en la actualidad prevalece la desconfianza no solamente a nivel social, sino que también se extiende hasta los miembros de la familia empresaria. Los resultados se presentan en el orden en que las variables y sus correspondientes ítems fueron medidos: flujo de información, intereses ocultos, comunicación abierta, apertura a nuevas ideas, colaboración e impacto en la dinámica organizacional.

Tabla 5: Variable: Flujo de Información

Flujo de Información						
Ítems	Frecuencia					
En la empresa en la que laboro:	**4**	**3**	**2**	**1**	Moda	Mediana
1. Ayudaría al clima laboral que no se manipulara la información.	40 (59%)	20 (29%)	4 (6%)	4 (6%)	**4**	**4**
2. Nos sentiríamos mejor si no se acaparara información relevante.	39 (57%)	21 (31%)	4 (6%)	4 (6%)	**4**	**4**

En la Tabla 5 se calculan las frecuencias de ocurrencia y promedios de cantidad de respuestas de un total de 68 encuestas aplicadas: los valores de las respuestas varían de acuerdo con definitivamente si (4), probablemente si (3), probablemente no (2) y definitivamente no (1). Las afirmaciones en la tabla son: afirmación 1: "Ayudaría al clima laboral que no se manipulara la información." y la afirmación 2: "Nos sentiríamos mejor si no se acaparara información relevante", que son afirmaciones que componen la variable: "Flujo de información". Asimismo, en la tabla 1 se calcula el valor de la moda y la mediana para cada afirmación. Fuente: Elaboración propia.

En la Tabla 5, el mayor porcentaje de definitivamente si corresponde a la afirmación "ayudaría al clima laboral que no se manipulara la información" (59%) y un porcentaje poco menor (57%) corresponde a la afirmación de que "nos sentiríamos mejor si no se acaparara información relevante". Sin embargo, al sumar los porcentajes de definitivamente si y probablemente sí, los ítems 1 y 2 arrojan el mismo resultado (88%). De acuerdo con las respuestas aportadas puede inferirse que existe cierto grado de manipulación de la información, especialmente aquella que es relevante, importante o crucial para la organización.

Tabla 6: Variable: Intereses ocultos

Intereses Ocultos						
Ítems	Frecuencia					
En la empresa en la que laboro:	4	3	2	1	Moda	Mediana
3. Nos llevaríamos mucho mejor si antepusiéramos los intereses del negocio a los personales.	39 (57%)	20 (30%)	2 (3%)	7 (10%)	4	4
4. Favorecería mucho al ambiente si buscáramos el mérito colectivo, más que el individual.	41 (60%)	18 (27%)	3 (4%)	6 (9%)	4	4

En la Tabla 6se calculan las frecuencias de ocurrencia y promedios de cantidad de respuestas de un total de 68 encuestas aplicadas: los valores de las respuestas varían de acuerdo con definitivamente si (4), probablemente si (3), probablemente no (2) y definitivamente no (1). Las afirmaciones en la tabla son: afirmación 3: "Nos llevaríamos mucho mejor si antepusiéramos los intereses del negocio a los personales" y la afirmación 4: "Favorecería mucho al ambiente si buscáramos el mérito colectivo más que el individual", que son afirmaciones que componen la variable: "Intereses ocultos". Asimismo, en la tabla 2 se calcula el valor de la moda y la mediana para cada afirmación. Fuente: Elaboración propia.

En la Tabla 6, el mayor porcentaje de definitivamente si corresponde a la afirmación "nos llevaríamos mucho mejor si buscáramos el mérito colectivo más que el individual" (60%) y un porcentaje menor (57%) corresponde a la afirmación "Favorecería mucho el ambiente si buscáramos el mérito colectivo más que el individual". Sin embargo, al sumar los porcentajes de definitivamente si y probablemente sí, los ítems 1 y 2 tienen el mismo porcentaje (87%), como sucede en el caso de la Tabla 5. Estos resultados indican que

dentro de las empresas familiares existe la tendencia a manejar una agenda oculta de intereses personales en lugar de colectivos por parte de los familiares empleados en éstas.

Tabla 7: Variable: Comunicación Abierta

Comunicación abierta						
Ítems	Frecuencia					
En la empresa en la que laboro:	**4**	**3**	**2**	**1**	Moda	Mediana
5. El ambiente sería más relajado si las ideas se pudieran discutir abiertamente.	41 (62%)	28 (28%)	6 (6%)	4 (4%)	**4**	**4**
6. Tendríamos menos problemas si se evitaran los rumores.	40 (59%)	18 (26%)	4 (6%)	6 (9%)	**4**	**4**

En la Tabla 7 se calculan las frecuencias de ocurrencia y promedios de cantidad de respuestas de un total de 68 encuestas aplicadas: los valores de las respuestas varían de acuerdo con definitivamente si (4), probablemente si (3), probablemente no (2) y definitivamente no (1). Las afirmaciones en la tabla son: afirmación 5: "El ambiente sería más relajado si las ideas se pudieran discutir abiertamente" y la afirmación 6: "Tendríamos menos problemas si se evitaran los rumores", que son afirmaciones que componen la variable: "Comunicación abierta". Asimismo, en la Tabla 7 se calcula el valor de la moda y la mediana para cada afirmación. Fuente: elaboración propia.

En la Tabla 7, el mayor porcentaje de definitivamente si corresponde a la afirmación: "el ambiente sería más relajado si las ideas se pudieran discutir abiertamente" (62%), y de igual manera ésta tiene mayor porcentaje de probablemente sí que la afirmación: "Tendríamos menos problemas si se evitaran los rumores" (28%). Al sumar las afirmaciones: definitivamente si y probablemente si para los dos ítems, el ítem 5 suma un 90% y el ítem 6 un 85%. Así, en la empresa en que laboran los encuestados, consideran más importante y deseable poder discutir las ideas abiertamente para evitar los rumores. Es decir, existe la percepción de que los rumores son consecuencia de que no se puede discutir abiertamente diferentes opiniones o puntos de vista.

Tabla 8: Variable: Apertura a Nuevas Ideas

Apertura a nuevas ideas						
Ítems	Frecuencia					
En la empresa en la que laboro:	4	3	2	1	Moda	Mediana
7. Aportaría nuevas ideas si existiera mayor libertad para expresarlas.	42 (62%)	19 (28%)	4 (6%)	3 (4%)	4	4
8. Me agradaría si existiese menor temor a la crítica. .	40 (59%)	18 (26%)	4 (6%)	6 (9%)	4	4

En la Tabla 8 se calculan las frecuencias de ocurrencia y promedios de cantidad de respuestas de un total de 68 encuestas aplicadas: los valores de las respuestas varían de acuerdo con definitivamente si (4), probablemente si (3), probablemente no (2) y definitivamente no (1). Las afirmaciones en la tabla son: afirmación 7: "Aportaría nuevas ideas si existiera mayor libertad para expresarlas." y la afirmación 8: "Me agradaría si existiese menos temor a la crítica", que son afirmaciones que componen la variable: "Apertura a nuevas ideas". Asimismo, en la Tabla 8 se calcula el valor de la moda y la mediana para cada afirmación. Fuente: elaboración propia.

En la Tabla 8, el mayor porcentaje de definitivamente si corresponde a la afirmación: "Aportaría nuevas ideas si existiera mayor libertad para expresarlas" (62%), e igualmente la misma afirmación tiene mayor porcentaje de probablemente sí (28%) que la afirmación: "Me agradaría si existiese menor temor a la crítica". Al sumar las afirmaciones de definitivamente si y probablemente si para los dos ítems, la diferencia es de 90% para el ítem 7 y de 85% para el ítem 8. De esta manera, en la empresa en que laboran los encuestados, consideran que la existencia de libertad para aportar nuevas ideas es más importante que el temor a la crítica. Lo cual nos conduce a inferir que ésta prevalece y se convierte en un obstáculo para la expresión de nuevas ideas.

Tabla 9: Variable: Colaboración

Colaboración						
Ítems	Frecuencia					
En la empresa en la que laboro:	4	3	2	1	Moda	Mediana
9. La empresa mejoraría mucho si tuviéramos menor temor a intercambiar información importante.	39 (57%)	19 (28%)	4 (6%)	6 (9%)	4	4
10. La ausencia de temor para solicitar ayuda ante un problema sería de gran beneficio para la empresa.	43 (63%)	17 (25%)	3 (4%)	5 (8%)	4	4

En la Tabla 9 se calculan las frecuencias de ocurrencia y promedios de cantidad de respuestas de un total de 68 encuestas aplicadas: los valores de las respuestas varían de acuerdo con definitivamente si (4), probablemente si (3), probablemente no (2) y definitivamente no (1). Las afirmaciones en la tabla son: afirmación 9: "La empresa mejoraría mucho si tuviéramos menor temor a intercambiar información importante" y la afirmación 10: "La ausencia de temor para solicitar ayuda ante un problema sería de gran beneficio para la empresa", que son afirmaciones que componen la variable: "Colaboración". Asimismo, en la tabla 5 se calcula el valor de la moda y la mediana para cada afirmación. Fuente: elaboración propia.

En la Tabla 9, el mayor porcentaje de definitivamente si corresponde a la afirmación: "La ausencia de temor para solicitar ayuda ante un problema sería de gran beneficio para la empresa" (63%), pero la misma afirmación tiene menor porcentaje de probablemente sí que la afirmación: "La ausencia de temor para solicitar ayuda ante un problema sería de gran beneficio para la empresa" (28%). Sin embargo, al sumar la frecuencia de los definitivamente si y probablemente si para los dos ítems obtenemos un 85%, es decir los encuestados dan el mismo peso a ambas afirmaciones al considerarlas juntas. En cierta medida, esta variable corrobora los resultados de la variable que corresponde al flujo de información. Pues se observa cierto grado de temor para solicitar ayuda e intercambiar información importante.

Tabla 10: Variable: Impacto en la Dinámica Organizacional

Impacto en la Dinámica Organizacional						
Ítems	Frecuencia					
En la empresa en la que laboro:	4	3	2	1	Moda	Mediana
11. Si confiáramos más entre nosotros, nos sentiríamos más contentos de trabajar juntos.	42 (59%)	17 (29%)	4 (6%)	5 (6%)	4	4
12. La existencia de desconfianza impacta desfavorablemente en nuestras relaciones interpersonales.	40 (59%)	18 (26%)	4 (6%)	6 (9%)	4	4

En la Tabla 10 se calculan las frecuencias de ocurrencia y promedios de cantidad de respuestas de un total de 68 encuestas aplicadas: los valores de las respuestas varían de acuerdo con definitivamente si (4), probablemente si (3), probablemente no (2) y definitivamente no (1). Las afirmaciones en la tabla son: afirmación 11: "Si confiáramos más entre nosotros, nos sentiríamos más contentos de trabajar juntos" y la afirmación 12: "La existencia de desconfianza impacta desfavorablemente en nuestras relaciones interpersonales", que son afirmaciones que componen la variable: "Impacto en la dinámica organizacional". Asimismo, en la tabla 6 se calcula el valor de la moda y la mediana para cada afirmación. Fuente: elaboración propia.

En la Tabla 10, los porcentajes de definitivamente si coinciden en la afirmaciones: "Si confiáramos más entre nosotros nos sentiríamos más contentos de trabajar juntos" y la afirmación: "La existencia de desconfianza impacta desfavorablemente en nuestras relaciones interpersonales" (59%). Sin embargo un porcentaje un poco mayor afirma que probablemente sí, en la empresa en que labora si confiaran más entre ellos se sentirían más contentos de trabajar juntos. De esta forma, el porcentaje total de definitivamente si y probablemente si es de 88% para el ítem 11 y de 85% para el ítem 12. Es decir, los encuestados consideran que no existe la suficiente confianza entre ellos y que esto genera desconfianza en las relaciones interpersonales, lo cual impacta negativamente en la dinámica organizacional.

CONCLUSIONES

Como resultado de la investigación efectuada sobre la desconfianza y su impacto en la dinámica organizacional de la empresa familiar se puede concluir lo siguiente:

En una empresa familiar, la confianza y la desconfianza son factores determinantes del grado de compromiso y unión que la familia empresaria profese hacia la organización. De igual forma, la permanencia y continuidad de la misma a través de las generaciones posteriores, así como la conservación del patrimonio empresarial, el legado y armonía familiar están en función del grado de confianza o desconfianza que prevalezca entre los miembros de la familia empresaria. Los resultados obtenidos a través de esta investigación muestran que las organizaciones familiares en las que los encuestados laboran prevalece cierto grado de desconfianza ya que sus respuestas evidencian el deseo o necesidad de que exista mayor disposición a compartir información; de que no se manejen intereses ocultos; de poder expresar sin temor sus ideas o preocupaciones; de no experimentar temor a la crítica al proponer alguna innovación; de contar con mayor disponibilidad por parte del resto de la familia para resolver algún problema y del deseo de mejorar la calidad de sus relaciones interpersonales y poder confiar más entre ellos mismos.

Por lo tanto, se puede afirmar que la desconfianza impacta negativamente la dinámica organizacional ya que deteriora la comunicación, el flujo de información confiable, la colaboración, la apertura a nuevas ideas y la transparencia en los intereses y objetivos personales. Esto refuerza las sospechas, dudas, recelo e impacta negativamente los procesos y relaciones interpersonales en dicha dinámica organizacional. Por otro lado, cuando existe confianza entre los miembros de la familia empresaria habrá mayor disposición a intercambiar información para afrontar los problemas que se presenten, el temor a la crítica será menor y la atención se enfocará hacia la búsqueda de alternativas de solución, en lugar de gastar sus energías en discusiones infructuosas y en sospechas acerca de los motivos o intereses ocultos por parte de los demás. Esto, repercute favorablemente en la productividad, competitividad, permanencia y continuidad de la empresa familiar. Algunas de las estrategias recomendadas para restituir o fortalecer la confianza son: profesionalizar la empresa familiar; capacitarse profesionalmente en la negociación y solución de conflictos; tomar decisiones justas y éticas; adoptar posturas de transparencia respecto a la información sobre los diversos procesos y acciones de la empresa, y establecer estructuras que regulen la dinámica entre la familia y la empresa familiar. Por ejemplo, el código de conducta, el consejo de familia y el consejo de administración familiar (Saldaña, et. al. 2011).

Una de las limitaciones que se presentó en ésta investigación fue la ausencia de literatura especializada sobre la confianza y la desconfianza en la empresa familiar. Por tanto, futuras investigaciones pueden considerar la producción de conocimientos relacionados con estos factores, pero específicamente para el campo de la empresa familiar. Esta investigación contribuyó a mostrar el impacto que la desconfianza puede ejercer en los procesos y dinámica organizacional de la empresa familiar y resaltar el valor de la confianza para un negocio de estructura familiar. Como afirma Peter Druker (1996): "*No puedes impedir una gran catástrofe, pero sí construir una organización que esté dispuesta a luchar, con una moral alta, que sepa comportarse, que confíe en sí misma, donde las personas tengan confianza mutua… porque sin confianza, no lucharán".*

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ESTUDIO DE LAS IMPLICACIONES DE LA CULTURA FINANCIERA DEL ESTUDIANTE DE LICENCIATURA EN CONTADURÍA PÚBLICA

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RESUMEN

La vida en un entorno globalizado hace necesario que el profesionista cuente con conocimientos básicos de economía, finanzas y administración. La educación financiera en México es un reto para las autoridades, aun instituciones como OCDE, Banco Mundial y el mismo Banco de México saben que los mexicanos cuentan con conocimientos incipientes al respecto, pero aún más cuando algunas profesiones deben de contar con un mínimo requerido de habilidades financieras como es el caso del Licenciado en Contaduría Pública, la necesidad no solo de elaborar sino de interpretar información financiera para la toma de decisiones trascendentes en las empresas lo hacen el profesional ideal para desarrollar habilidades al respecto. Por ello es importante conocer si quienes estudian esta licenciatura cuentan ya con algunos conocimientos e incluso que habilidades en este renglón han desarrollado durante sus estudios.

PALABRAS CLAVE: Cultura, Financiera, Finanzas, Educación, Alumnos, Dinero, Ahorro, Crédito

STUDY THE IMPLICATIONS OF FINANCIAL CULTURE OF UNDERGRADUATE STUDENT IN PUBLIC ACCOUNTING

ABSTRACT

Life in a globalized environment makes it necessary to tell the practitioner with basic knowledge of economics, finance and administration. Financial education in Mexico is a challenge for the authorities, even institutions such as OECD, World Bank and the Bank of Mexico himself knows that Mexicans have incipient knowledge about it, but even more so when some professions must have a minimum financial skills required as is the case of certified public accountant, the need not only to develop but to interpret financial information for making major decisions in companies they make it the ideal professional to develop skills about. It is therefore important to know whether those who study this degree already have some knowledge and even skills in this line have developed during their studies

JEL: A00, D14, G02, I20, I22, M41

KEYWORDS: Culture, Financial, Finance, Education, Students, Money, Savings, Credits

INTRODUCCIÓN

Los mercados financieros en los últimos años han venido a ocupar un papel importante en la vida de las organizaciones, así como de las personas en general. La actual situación económica mundial y la complejidad actual del mercado han hecho que la comprensión de éstos se complique. Se requiere de una capacitación especial, contar con los conocimientos que permitan conocer el sector, la forma de cómo puede afectar la vida de la organización y la manera de cómo afectará las bolsas de la sociedad a futuro, conocer a profundidad los productos que estos ofrecen y de qué manera puede invertirse en ellos sin dejar de lado

los riesgos en los que se puede incurrir. Son tan solo algunos de los aspectos que el contador debe poseer y adquirir como conocimiento a lo largo de su trayectoria universitaria. *Los mercados financieros o de valores son aquellos especializados en el intercambio de los activos financieros y que, por tanto, son los encargados de canalizar el ahorro hacia la inversión. Como en cualquier mercado existe una oferta y una demanda* (Demo E-duativa Catedu, 2013)

Al ser estudiante de la Licenciatura en Contaduría (en adelante LC), debe contar con un nivel aceptable de conocimientos financieros básicos, por lo que, al hablar con ellos de términos como *Acción, BID, Broker, Capital de Riesgo, Cédulas Hipotecarias, Comisión* (Grupo Santander, s/f), estos deben ser ampliamente conocidos, además debe convertirse en promotor de una Cultura Financiera (en adelante CF) personal, la cual puede ser puesta en práctica y trasmitirse a la misma sociedad. Algunos consideran que se generaliza demasiado y es por ello que no se ha llegado a conformar un programa específico para cierto nivel de la población que debería de saber y conocer sobre el tema como lo es el estudio realizado por Eliseo Ruiz(s,f), el cual considera que el conocimiento al ser transmitido debe tener como objetivo la práctica constante del mismo, además de que este puede ser calificado como analfabetismo por parte de la sociedad. El pasado 2008 la Universidad Nacional Autónoma de México, en conjunto con Banamex, lleva a cabo la primera encuesta nacional sobre CF en el país, el objetivo es conocer el interés que la población tiene sobre las finanzas, cómo perciben su manejo y qué importancia le da a ello. Banamex ya cuenta con un programa sobre CF el cual se encuentra dirigido a niños, jóvenes, familias e integrantes de la comunidad, la idea es elevar el nivel de vida financiero de la comunidad.

En el documento tratando de llegar a un consenso deja de lado los intereses de negociación, que para una institución financiera como Banamex son importantes. Expertos en la materia consideran que la falta de CF en México, es la causa de que una gran parte de los mexicanos no cuenten con la cultura del ahorro, es decir no acostumbran a guardar una parte de sus ingresos mensuales. *Adolfo Negrete García, vicepresidente del Comité de Inversiones de la Asociación Mexicana de Intermediarios Bursátiles (AMIB) y director de Ahorro Institucional en Monex, señaló que la baja cultura financiera es una realidad, y hace falta que se incremente, por eso las medidas que se han adoptado por parte de autoridades e instituciones financieras, pero "más que preocupantes, también son desafiantes, porque ya sea una población adulta o joven, tienen un porcentaje muy bajo de ahorro, el 61 por ciento de adultos en la parte productiva tienen cuenta de nómina o ahorro, pero sólo el 2 por ciento tiene una cuenta de inversión* (Leyva, 2014).

La falta de educación financiera aunada a los malos hábitos, el desconocimiento de los servicios financieros, el corto entendimiento sobre los derechos y obligaciones de los ciudadanos frente a las instituciones crediticias, así como la nula presencia de un buen manejo de finanzas personales se ve reflejado en estudios que algunas instituciones crediticias hacen periódicamente. En los últimos años pocos son los estudios, investigaciones y análisis sobre el nivel de CF, tal parece que se ha dejado de lado, lo que en la actualidad debe ser primordial en lo que a conocimientos se refiere, ya que éste es un renglón que orienta el destino de un país, así como de sus habitantes. En el caso de organismos públicos la CONDUCEF, presenta resultados que tiene como dato histórico el año de 2008, en donde atiende a *un millón de usuarios para orientaciones y asesorías de tipo técnico-jurídicas* (Comisión Nacional para la Protección y Defensa de los Usuarios de Servicios Financieros, 2008).

En la información presentada es importante resaltar los retos de la educación financiera, por un lado y como primer punto, *enseñar a leer y escribir y por otro, enseñar a cuidar el patrimonio* (Comisión Nacional para la Protección y Defensa de los Usuarios de Servicios Financieros, 2008). A pesar de que las instancias gubernamentales saben que educar en ámbitos financieros es un reto y una necesidad, hasta el día de hoy no se han establecido programas de este tipo en alguno de los niveles escolares, y no se define qué tipo de profesional deberá ser el indicado para ejecutarlos. *El Contador Público es un profesional con pertinencia social que cuenta con los conocimientos teóricos y prácticos en contaduría general, costos, contribuciones, auditoria y finanzas, que lo posibilitan para elaborar, supervisar e interpretar información financiera y*

administrativa, coadyuvando en la toma de decisiones de las entidades económicas (Universidad de Colima, 2004)

Banamex en conjunto con la Universidad Nacional Autónoma de México, cuenta con un área de educación, que desde el pasado 2004, instituye un programa de educación financiera considerando que ésta, repercute considerablemente en el bienestar de las familias mexicanas. *En noviembre de 2004 nace el programa de Educación Financiera Banamex, Saber Cuenta, a partir del propósito del Banco de contribuir con la promoción de la cultura financiera para impulsar una mejor calidad de vida de niños, jóvenes, adultos, familias e integrantes de comunidades y empresas de todos los sectores socioeconómicos* (Banamex-UNAM, 2008)

Un ejemplo de la escasa CF que existe en México sobre todo en jóvenes, es el mal manejo que hacen de las tarjetas en especial las de crédito. Esto ha obligado a algunas instituciones financieras a diseñar instrumentos crediticios para evitar el abuso o mal uso de éstas, como visa, que anuncia para los mercados latinoamericanos la tarjeta de crédito prepago para jóvenes, la cual es una forma en que los padres controlen el gasto de sus hijos. *Visa lanzará una tarjeta de crédito prepaga para jóvenes en seis países para América Latina: México, Argentina, Brasil, Chile, Colombia y Guatemala. Javiera Tudela, directora de Productos Prepago para Visa Inc., dijo a RIPE que en América Latina y el Caribe "la tarjeta busca que los padres enseñen a sus hijos el manejo de la responsabilidad financiera y que los adolescentes se inicien en el ámbito financiero con un producto que no les exige cuenta corriente y no les genera deuda por ser prepago"* (iProfesional, 2012)

Por lo anteriormente expuesto se hace necesario presentar los siguientes cuestionamientos ¿El nivel de conocimiento de CF del estudiante en contaduría es aceptable? ¿Es el estudiante de la LCP el promotor de la CF ante la sociedad? ¿Los conocimientos con que cuenta son suficientes? ¿Recibe éste el conocimiento necesario en su trayectoria estudiantil? ¿Aplica el estudiante los conocimientos a su vida personal? Teniendo como objetivo de la investigación conocer el nivel de cultura financiera y sus implicaciones en el estudiante de la Licenciatura en Contaduría Pública. Siendo la hipótesis la siguiente: La identificación del nivel de cultura financiera y sus implicaciones en los estudiantes de la Licenciatura en Contaduría permitirá equiparar si los conocimientos financieros recibidos durante su preparación profesional son suficientes y adecuados.

REVISIÓN DE LITERATURA

El Instituto Nacional de Estadística y Geografía (en adelante INEGI) en conjunto con la Comisión Nacional Bancaria y de Valores (en adelante CNBV), en el año de 2012 llevan a cabo la primera encuesta Nacional de Inclusión Financiera ENIF, de acuerdo con los organismos en cuestión consideran necesario el documento ya que últimamente el acceso de la población a los servicios financieros va en aumento. El crecimiento de los países, el desempleo, el aumento en las bolsas de valores, todo repercute al final de cuentas en el bolsillo de los mexicanos, por lo tanto es un renglón pendiente en las políticas públicas del país. En este documento el INEGI, presenta la forma en cómo lleva a cabo el estudio, los indicadores que toma en cuenta para determinar su universo, la fórmula que aplica y como se desarrolla hasta obtener su población muestra, las variables que se consideran para elaborar el cuestionario a aplicar, pero no presenta resultados ya que no indica cuando se lleva a cabo esta.

La publicación de un artículo titulado “La Experiencia Educativa Mercados Financieros: Inserción de los Estudiantes en el Subsistema Bursátil del Sistema Financiero Mexicano” presenta la necesidad de introducir al estudiante de la Licenciatura en Contaduría en la práctica de los Mercados Financieros, por lo tanto, en la Universidad Veracruzana, hacen que estos vivan los conocimientos teóricos vinculándolos con la práctica haciendo que el alumno presente sus resultados de una forma narrativa. *El interés por conocer y aprender acerca del funcionamiento de los mercados financieros fue el motivo por el que se decidió invertir. El 76%*

de los estudiantes que participaron en la experiencia invirtieron y el 24% no invirtieron (Valle & Sentíes, 2011)

Existen instituciones educativas que, por la gran demanda que tiene la educación superior en México, se acoplan a los requerimientos de los futuros profesionales ante la necesidad que estos tienen de trabajar para costearse sus estudios, implementan carreras a distancia, posicionándose así, como una alternativa para las personas con las características antes mencionadas. En una investigación titulada La Gestión Académica y Financiera en la Educación Virtual, realizada en la Universidad Juárez Autónoma de Tabasco, se resalta la incursión en las carreras de las áreas económico administrativas impartidas a distancia como un modelo de gestión del financiamiento con recursos propios, es decir los estudiantes acompañados de un apoyo por parte de la institución educativa en cuestión. *En el ámbito Institucional debe ser un gestor del cambio, y en el académico un adecuado tutor para guiar al estudiante a la construcción del conocimiento. Para ello debe tener competencias disciplinarias e interdisciplinarias; didáctico-pedagógicas; sociales y éticas; así como una investigadora competencia tecnológica para sustentar su trabajo docente no áulico, síncrono y asíncrono* (Pérez & Jara, 2006)

Las Instituciones de Educación Superior (IES), como se puede apreciar apoyan la existencia de este tipo de enseñanza y por consiguiente la inserción de estos programas en los futuros profesionales del área. La unión europea, entra en el mundo de la educación financiera y establece un programa en línea titulado "Dolceta, educación online para los consumidores: módulo de alfabetización financiera en España", proyecto financiado por la Comisión General de Sanidad y Consumo, y que agrupa a 28 países, el cual quiere utilizar las tecnologías de la comunicación para educar al consumidor en el cuidado de sus finanzas en el momento de adquirir diversos artículos. *Ha producido módulos online sobre diferentes temas de consumo: derechos de los consumidores, servicios, etc. Por un lado, trata de ofrecer a los consumidores información útil para la vida diaria y les alienta a utilizarla para tomar decisiones seguras de compra. Por otro, proporciona contenidos y herramientas para mejorar la educación de los estudiantes para un consumo más responsable.* (Sánchez-Rebull, Campa-Planas, & Hernández-Lara, 2011)

Continuando en la revisión de las investigaciones relacionadas al tema aquí presentado, la Universidad de Puerto Rico, publica el resultado de sus exámenes titulando la obra "El conocimiento sobre planificación y manejo de las finanzas personales, en los estudiantes universitarios", *el objetivo es estudiar el manejo de las finanzas personales en los estudiantes universitarios de Puerto Rico* (Rodríguez, 2013), los resultados obtenidos son que los estudiantes de la licenciatura en administración responden mejor al tema que cualquier otro concluyendo que *los estudiantes universitarios necesitan recibir educación financiera* (Rodríguez, 2013) El egresado de la LC, se considera como el profesional que cuenta con el conocimiento y la capacidad para opinar sobre la confiabilidad y razonabilidad de los estados financieros de una empresa. Contribuyendo así a la generación de una estabilidad financiera en las organizaciones. Considerada como una actividad que se lleva a cabo por profesionistas del área contable pero que se especializan en diferentes tópicos como son cuestiones *contables, fiscales, financieras, auditoría y costos* (Universidad de Guadalajara, 2015), es reforzada por otras áreas consideradas disciplinas auxiliares pudiendo ser entre otras la Administración, el Derecho, las Matemáticas, etc.

Contar con habilidades, conocimientos y destrezas que lo lleven en el camino de la creatividad, análisis e investigación conlleva a tomar decisiones trascendentales para la vida económica y financiera de una empresa y por ende para la vida financiera de un país. Por lo tanto, no es raro que el campo de trabajo sea muy diversificado ya que va desde pequeñas empresas privadas hasta grandes trasnacionales, así como también en el ejercicio libre de su profesión. *Tienen un campo tangible de trabajo como asesores de negocios, consultores de empresas, especialistas contables, especialistas financieros y especialistas fiscales. Se desempeñan dentro de áreas directivas y operativas del sector financiero como: bancos, casas de bolsa, arrendadoras, afianzadoras y calificadoras, entre otras. En empresas de producción y/o servicios participan en las áreas de contabilidad, finanzas, fiscal, auditoría y sistemas de información.*

El sector gubernamental demanda para su operación contadores en todas las entidades, especialmente en la parte de supervisión, control y auditoría gubernamental. Además, este profesionista es requerido en instituciones de Enseñanza Superior, llevando a cabo actividades de investigación y docencia (Universidad Nacional Autonoma de México, 2015). Recientemente y debido a las reformas fiscales emprendidas en la administración del presidente de la República Mexicana Enrique Peña Nieto, se abre una panorámica mucho más amplia para el desarrollo profesional de la licenciatura en cuestión. Ya que como resultado de la globalización iniciada, hace ya algunos años, las economías de los países se enfrentan aún más unas a otras, en la medida que, las más importantes tengan éxito o fracaso.

El estudio en cuestión se considera factible aplicarlo en la Universidad de Guadalajara debido a que es la institución educativa publica, de reconocido prestigio no solo en el occidente de la república mexicana sino más allá de las fronteras, preocupada por preparar profesionales de calidad dispuestos a enfrentar los retos de la profesión que hayan elegido estudiar, hace posible que también la LC, sea reconocida por su calidad por organismos externos a ella como lo son el Consejo para la Acreditación de la Educación Superior (Copaes). El Modelo Educativo de la UdeG, se plasma en el Plan de Desarrollo Institucional (PDI), el cual contiene la misión del organismo en un periodo comprendido entre 2014-2030, siendo fiel a las Políticas Educativas establecidas por la Organización para la Cooperación y el Desarrollo Económico (OCDE), el PDI pretende colocar el *aprendizaje y la investigación como pilar fundamental del desarrollo de nuestra Universidad* (Universidad de Guadalajara, 2015).

METODOLOGÍA

La presente investigación se considera de tipo descriptiva, se apega a los lineamientos del tipo de estudio que se plantean de manera clara y precisa a las características del objeto de estudio. Además, esta también es de tipo documental debido a que *depende fundamentalmente de la información que se obtiene o consulta en documentos* (Bernal, 2006). Para llevar a cabo el desarrollo del presente documento es necesario establecer la delimitación para el cual se consideran los alumnos de la carrera de la Licenciatura en Contaduría Pública del Centro Universitario de Ciencias Económico Administrativas (CUCEA) de la Universidad de Guadalajara, por el calendario 2014 A y 2014-B. La variable para la presente investigación es de tipo categórica, ya que al utilizar ésta se conoce N veces las ocasiones en que se repite de forma continua cierta circunstancia estudiada. Además de que estos serán expuestos en números es decir con una característica determinada. La población estudiantil de la LC del CUCEA es la totalidad de los alumnos de la carrera en ambos turnos, al hacer la selección de la formula es pertinente aplicar la de muestras finitas debido al universo a considerar. El cálculo del tamaño de la muestra es el siguiente:

$$n = \frac{(P)(Q)(Z^2)(\mathrm{N})}{\left(E^2(N-1)\right)+((Z^2)(P)(Q))} = \tag{1}$$

Z	Nivel de confianza	1.96
N	Universo o población	2,940
P	Probabilidad a favor	0.5
Q	Probabilidad en contra	0.5
E	Error de la estimación	5 %
n	Tamaño de la muestra	

Sustituyendo valores en la fórmula:

$$n = \frac{(0.5)(0.5)(1.96^2)(2{,}940)}{\left(5^2(2{,}940-1)\right)+((1.96^2)(0.5)(0.5))} =$$

n = 397 Cantidad de estudiantes a los que se les aplica el instrumento de medición

Para obtener la información necesaria para el estudio se considera utilizar la herramienta llamada cuestionario. La aplicación se efectúa de manera personal y el estudiante contesta directamente sin ser dirigido por el aplicador. Se elabora un documento con 45 preguntas divididas en cuatro grupos quedando de la siguiente manera:

1er. Grupo: Corresponde a información de tipo general de quien contesta el documento, es decir semestre que cursa, segmento de edad y sexo entre otros.

2do. Grupo: Se relaciona con aspectos de cultura financiera, como, por ejemplo: si acostumbra a ahorrar y en dónde, si el cuestionado organizar sus gastos, etc.

3er. Grupo: Se relaciona al aspecto del conocimiento de las Instituciones Financieras, a lo que es inversión, crédito, tasa de interés, etc.

4to. Grupo: Último y no menos importante es: cómo visualiza los conocimientos financieros con los que cuentan sus maestros y la importancia que le dan, como estudiantes a la materia de finanzas durante su carrera.

RESULTADOS

En total se aplican 397 cuestionarios, se considera un porcentaje de error de +/- 5% debido a que algunos no se contestaron en su totalidad. Se maneja la entrevista a alumnos de cuarto semestre en adelante debido a que por la formación y el plan de estudios en ese nivel ya se cuenta con un criterio más maduro del tema. El bloque de preguntas correspondientes al 1er. Grupo las cuales son generales arroja los siguientes datos los cuestionaron se aplican en su mayoría a quienes se encuentran entre los 21 y 23 años de edad, además el 56% de los participantes son mujeres y del 100 de la muestra el 73% trabaja, lo que habla de cuál es la fuente de sus ingresos monetarios. Cuando se les pregunta a los encuestados el medio de ahorro que utilizan, un total de 111 estudiantes el 30% lo hace en un banco; 39 que es el 10% prefieren una caja popular; 37 que corresponde a un 10% utilizan las tandas, rifas o cundinas: *Es una forma no institucionalizada de ahorrar dinero, común entre familiares, amigos y entre compañeros de trabajo* (Procuraduría Federal del Consumidor, 2012) 19 alumnos un 5%, indico "otro" el cual corresponde a alcancía, inversión, construcción, cartera, ropero y caja de horro en su trabajo. Sorpresivamente 169 alumnos, el 45%, afirman que en el colchón.

La pregunta sobre los hábitos financieros tiene que ver con la finalidad de ahorrar; se les da a los encuestados una serie de opciones donde pueden seleccionar más de una. Del total de alumnos 229 contestan que ahorran para imprevistos, como debe de ser según la teoría de las finanzas personales. El siguiente cuestionamiento se refiere a si el estudiante cuenta con alguno tipo de crédito, las respuestas propuestas son únicamente un sí o un no, a lo que el 31% responde que sí, 69% niegan contar con un crédito. A los alumnos que refieren tener adeudo en tarjeta de crédito se les pregunta a que banco pertenece su plástico. Los resultados son: 39 a Banamex, 28 con BBVA Bancomer, 20 con Santander, Banorte y HSBC con 12 respectivamente, 3 con Scotiabank, Credomatic 2 y 1 con IXE. Para dar continuidad a la pregunta anterior la siguiente corresponde a la fecha de pago a lo que el 84% dijo conocer la fecha de pago y el 16% lo desconoce.

¿Conoces los componentes de los estados de cuenta de tu tarjeta de crédito? Los que afirman conocer los componentes de los estados de cuenta de sus tarjetas son el 76% de los encuestados mientras que el 24% dice no saber cómo está conformado. Por lo que para corroborar las respuestas se les presenta una serie de

componentes para que ellos seleccionen los que deben de aparecer en el documento en cuestión. En donde los tres primeros corresponden a la respuesta correcta, el 76% contesta acertadamente. Una vez que se cuestiona respecto al conocimiento y manejo de sus finanzas personales se procede a evaluar entonces el conocimiento general que tienen los estudiantes respecto al área de finanzas, existen elementos básicos que todo contador debe conocer e identificar. Por lo tanto, la pregunta del cuestionario que dice: Es el costo anual por el financiamiento de la tarjeta de crédito, crédito hipotecario, crédito automotriz o préstamo personal y sirve para comparar el total de los gastos y costos inherentes en un crédito. Son 138 los que contestan correctamente, mientras que 144 dicen no saber, 44 eligieron Interés Financiero, 38 Interés Ordinario, 16 Interés Mensual y 12 Interés Moratorio.

En la pregunta que dice: identifica lo que es un índice el cual es empleado para indicar la rentabilidad de un crédito las opciones de respuesta que se les proponen son las mismas que se presentan en el párrafo anterior, donde la respuesta correcta es Interés Ordinario y solamente 50 alumnos eligen esta opción. La siguiente pregunta va relacionada al control personal que cada estudiante debe llevar de sus finanzas, donde las opciones de respuesta son solo si y no, en donde 46% de los estudiantes afirman tener un registro propio de ingresos y egresos, y el 54% dijo no llevarlo.

En la sección del cuestionario que se refiere a qué conocimientos tienen los estudiantes de la LC sobre las instituciones financieras se les pregunta ¿Conoces lo que son las instituciones financieras? se encuentra que de los 394 alumnos que corresponden a la muestra, el 91% afirma saber lo que son las instituciones financieras y 37 dice no saber. Preguntarle a un chico estudiante de la LC, para que acude a una institución financiera es parte del conocimiento básico que debe poseer, donde 307 dicen que acuden a ahorrar, 282 para invertir, 239 para solicitar un crédito, 90 para comprar seguro y 2 contestan “otro” en el cual escriben que para cobrar nómina lo cual es correcto también. Así mismo 84 respuestas son para comprar una casa y 71 para comprar un auto lo cual se considera incorrecto.

En cuanto a la pregunta de cuál institución otorga mayor rendimiento, a juicio de los estudiantes, donde 132 dicen que, en la bolsa de valores, seguido de una sociedad de inversión con 129, los bancos con 101, la caja popular con 89 y en último lugar se encuentran las afianzadoras con 4 respuestas por este organismo. El siguiente cuestionamiento se refiere a la importancia que estos otorgan a la materia de finanzas. Se les presenta un rango del 1 al 5 en donde uno es nada importante y 5 es significativo. Los resultados son que, 190 dicen que es muy importante la materia de finanzas poniéndole un 5 a este rubro que representa un 49%, mientras que 139 decidieron asignarle un 4 de importancia. También se les pregunta a los encuestados de dónde obtienen sus conocimientos financieros. El 66% dice que los ha adquirido en la escuela. Por debajo, el 19% afirma que, en el trabajo, el 5% con amigos, 8% en familia y 2% otro. Se les pregunta a los encuestados si consideran que los conocimientos que tienen sobre el tema son suficientes para manejar sus finanzas personales. Sólo el 49% considera que son suficientes a comparación del 51% que considera que no lo son. Al preguntarles qué materias han impulsado tu conocimiento en el tema, 359 responden que la asignatura de Finanzas, seguido de Contabilidad con 193, Impuestos con 159, Administración con 120 y economía con 114.

Al solicitar a los encuestados que califiquen qué tantas herramientas les proporcionan sus maestros en clase sobre el manejo de sus finanzas personales, donde 1 es "nada" y 5 es "mucho". De 390 que contestaron, 136 le dan una calificación de 3, y muy cerca de este resultado está la calificación de 4 con 129. Al pedirles que califiquen, qué tan importante consideran que los maestros estimulen y desarrollen el manejo de sus finanzas personales, donde 1 es "nada importante" y 5 es "muy importante". 228 de 390 estudiantes le dieron una calificación de 5, que representa un 58%, lo que indica que los chicos tienen interés en que sus profesores les den las herramientas básicas para enfrentarse a su vida personal financiera. La última pregunta es si el encuestado ha cursado o está cursando alguna materia sobre instituciones financieras. El 73% de los encuestados afirma que cursa o la han cursado. Mientras que el 29% dijo que no. Cuando se les pregunta en cuál de sus asignaturas, 261 escriben que Finanzas, 4 Derecho y 3 Administración. Se

entiende que la mayoría de los alumnos para octavo semestre deben haber llevado alguna materia sobre instituciones financieras, el porcentaje de afirmaciones se reduce en ésta pregunta debido a la negativa de los estudiantes de primeros semestres.

CONCLUSIONES

El problema con los hábitos financieros de los jóvenes es el ahorro, lo guardan en casa donde la inflación sólo devalúa el dinero y a pesar de que ellos saben y conocen teóricamente la relación entre desvalorización del dinero-institución financiera, no lo ponen en práctica dañando sus finanzas personales. Es impresionante identificar que los alumnos de los últimos semestres de la carrera son quienes deben contar con un mayor conocimiento financiero y tristemente no es así ya que sus conocimientos y prácticas dejan mucho que desear. Es un alivio que dentro de sus hábitos se encuentre el ahorro pues es lo mejor que se puede hacer con el efectivo sobrante, sin embargo, se necesita mayor información en la universidad sobre las posibilidades de ahorro, los diferentes medios para lograrlo de manera efectiva pues el dejarlos en el "colchón" no es saludable. Así mismo se puede observar que, de los encuestados, menos de la mitad cuenta con algún tipo de crédito y los que tienen tarjeta de crédito saben a qué banco o tienda departamental pertenecen.

El conocimiento de los componentes de sus estados de cuenta es acierto de los alumnos de la LC, sin embargo, las enseñanzas recibidas no son completas ni suficientes, a partir de las respuestas obtenidas de ellos se conoce de los buenos hábitos financieros respecto a los créditos, por lo que no queda duda que para contar con una buena habilidad en el tema es importante comenzar por un buen manejo de las finanzas personales. Adolecen de información básica crediticia y respecto a la arquitectura del Sistema Financiero Mexicano, son analistas lo que les facilita aun sin conocimientos crediticios tomar decisiones acertadas al respecto lo que los coloca profesionalmente en un plano competitivo. Así mismo, los alumnos consideran que las materias sobre finanzas son importantes pero los conocimientos y habilidades adquiridas de sus profesores no van acorde con lo esperado. Es importante que la Universidad de Guadalajara, a través de los órganos correspondientes replantee los cursos de Finanzas, para otorgar una enseñanza de mayor calidad sobre las Finanzas Personales a los estudiantes, pues es en esta materia donde dicen que aprenden más sobre como contar con finanzas sanas.

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LA COMPETITIVIDAD DE LAS AGENCIAS ADUANALES DE TIJUANA, B.C. MÉXICO

Claudia Berra Barona, Universidad Autónoma de Baja California
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RESUMEN

El camino hacia la competitividad empresarial requiere del análisis y descripción de las variables que influyen en las organizaciones, de ahí la importancia de realizar estudios siguiendo modelos establecidos por autores de las ciencias sociales. En esta investigación bajo el modelo de Competitividad Sistémica propuesto por el Instituto Alemán de Desarrollo (1994), se identifican y analizan en el marco de los cuatro niveles del modelo, las variables competitivas de las agencias aduanales de Tijuana, Baja California, México. Se presenta un análisis de la competitividad de las aduanas a nivel mundial, nacional y del Estado de Baja California. Con base a información cuantitativa y exploratoria se presentan resultados y se realizan recomendaciones y conclusiones.

PALABRAS CLAVE: Competitividad, Agencias Aduanales

COMPETITIVENESS OF CUSTOMS AGENCY TIJUANA, B.C. MEXICO

ABSTRACT

The road to business competitiveness requires analysis and description of the variables that influence organizations, hence the importance of studies following models established by authors of the social sciences. In this research under the Systemic Competitiveness model proposed by the German Development Institute (1994), are identified and analyzed in the framework of the four model levels, competitive variables of customs agencies Tijuana, Baja California, Mexico. An analysis of the competitiveness of customs at global, national and the State of Baja California level is presented. Based on quantitative and exploratory results are presented information and recommendations and conclusions are made.

JEL: M1, M10, M19, M29

KEY WORDS: Competitiveness, Customs Agencies

INTRODUCCIÓN

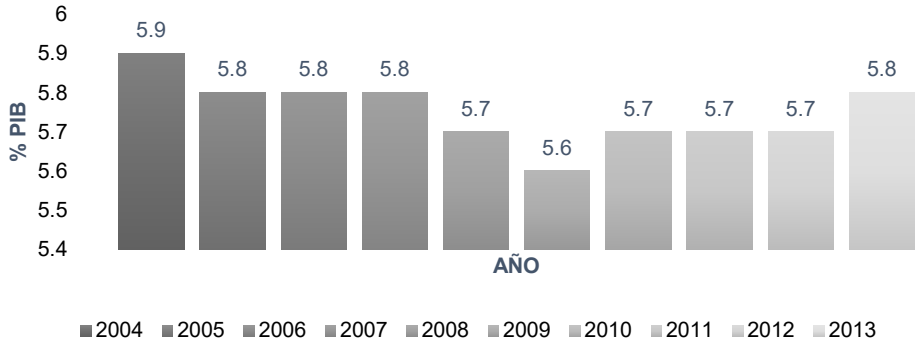
México cuenta con una red de tratados de libre comercio y acceso arancelario preferencial a 44 mercados de Norteamérica, Europa, Asia y América Latina. Esto ha impulsado al país como una plataforma exportadora donde las organizaciones manufacturan bienes a partir de materias primas que provienen de todo el orbe. Desde que el país ingresó al Acuerdo General sobre Aranceles Aduaneros y Comercio (GATT, por sus siglas en inglés), y con la firma del Tratado de Libre Comercio de América del Norte (TLCAN), en 1993, México mostró su vocación de libre mercado y se convirtió en una plataforma exportadora, lo que atrajo importantes inversiones extranjeras. (Pizano, 2015) Este destino se consolidó como uno de los países que abrieron sus puertas a los mercados de consumo más importantes del mundo. Como resultado de esta estrategia, México posee la aduana de mercancías más transitada del mundo, en Laredo, Tamaulipas; y las más transitada por personas en Tijuana, Baja California. Dicho contexto ha consolidado al comercio exterior como una fuerza esencial de la economía mexicana: en 2014, las exportaciones e importaciones

sumaron casi 800,000 millones de dólares (mdd), y 80% de las exportaciones fueron dirigidas a Estados Unidos. (Secretaría de Economía, 2014) Asimismo, el estado de Baja California presenta una amplia gama de oportunidades por su localización geográfica y la evolución que han tenido las actividades económicas de las últimas décadas, por lo que la competitividad de la región se basa en sus industrias que, a su vez, es mejorada si una industria está sumergida en una profunda red dentro de un clúster económico, fomentando el crecimiento y desarrollo del estado. (Campos, 2009). En Baja California ya existen algunos clústeres integrados, tanto por la cadena de suministros, como por la base común de conocimientos, los cuales utilizan tecnologías, recursos humanos y naturales similares, de ahí que en esta investigación se aborda la competitividad de las agencias aduanales de la ciudad de Tijuana, B.C., las cuales se ubican dentro del clúster de servicios logísticos. (Campos, 2009). Dicho planteamiento coincide con el análisis presentado por el Consejo de Desarrollo Económico de Tijuana (CDET).

Actividad Económica Aduanal en Baja California

La actividad económica de las agencias aduanales es posible verla reflejada mediante la aportación que representa para el Producto Interno Bruto (PIB) en el Estado de Baja California la actividad de transportes, correos y almacenamiento, que de acuerdo a la información estadística del banco de datos del INEGI (Instituto Nacional de Estadística, Geografía e Informática), el sector de actividad económica del año 2004 al 2013 se registró como se ilustra en la siguiente figura:

Figura 1: PIB Porcentual de la Actividad Económica Aduanal en Baja California



Fuente: Elaboración propia con información de INEGI, PIB, transportes, correos y almacenamiento, 2014.

Esta figura muestra el Porcentaje de aportación del Producto Interno Bruto para el estado de Baja California, México, de la actividad de transportes, correos y almacenamiento, la cual agrupa a las agencias aduanales, por lo que dicha aportación correspondió al año 2004 en 5.9%, 2005 un 5.8%, 2006 un 5.8%, 2007 un 5.8%, 2008 un 5.7%, 2009 un 5.6%, 2010 un 5.7%, 2011 un 5.7%, 2011 un 5.7%, 2012 un 5.7% y 2013 un 5.8%.

REVISIÓN LITERARIA

La competitividad es un concepto comparativo entre las empresas en el ámbito regional que buscan la creación y agregación de valor, utilizando las estrategias gerenciales apropiadas para generar prosperidad enmarcado en un ambiente competitivo sostenido en los niveles macro y microeconómico (Lombana, 2006). Para comprender la evolución que ha tenido el enfoque de la competitividad es preciso hacer una revisión de las aportaciones de la teoría del comercio internacional; el diamante de la ventaja de las naciones de Porter (1990), quien argumentó que las claves del éxito nacional se debían a la capacidad de las industrias de un país para innovar y mejorar, asimismo las aportaciones de Krugman (1995), quien afirma que la base del éxito nacional se encuentra en la capacidad de las empresas para seguir creando valor a pesar de la competitividad internacional. Los autores Esser, Hillebrand, Messner y Meyer-Stamer (1994) le dan

preferencia al concepto de competitividad sistémica, mencionan que la competitividad de la economía descansa en medidas dirigidas a un objetivo, articuladas en cuatro niveles del sistema micro, meso, macro y meta y basado en un concepto pluridimensional de conducción que incluye la competencia, el diálogo y la toma conjunta de decisiones. Cho (1994), propone que el éxito depende de la actuación de países y regiones similares y de que se consiga estar en una posición competitiva comparativamente superior y de largo plazo.

Las Aduanas y la Agencia Aduanal

En las transacciones comerciales internacionales, las aduanas cobran un papel fundamental como ente regulador y fiscalizador. La aduana es una oficina pública y/o fiscal que, a menudo bajo las órdenes de un Estado o gobierno político, se establece en costas y fronteras con el propósito de registrar, administrar y regular el tráfico internacional de mercancías y productos que ingresan y egresan de un país. Son, entonces, elementos vitales en una economía global como la contemporánea, en la que el comercio y las relaciones internacionales son vitales para el desarrollo económico de un país. (Mondragón, 2015). Entre los servicios que ofrecen las agencias aduanales generalmente están: presentar ante la aduana, y por cuenta de su representado, el despacho de aduana de la mercancía importada o exportada, solicitud y obtención de los servicios aduaneros que precisan ciertas mercancías para su paso por la aduana, como pueden ser: control sanitario, control fitosanitario, control de calidad, etc.), estar presente, en calidad de representante del importador o exportador, en las inspecciones físicas oportunas que pueda requerir la aduana, garantizar y pagar los impuestos (IVA y aranceles) en nombre del importador, ante la aduana, recurrir notificaciones de la agencia tributaria, en nombre de su representado, asesorar al operador económico en materia de aduanas y logística.

Países Más Competitivos en Servicios Logísticos, Transporte Internacional y Aduanas 2012

De acuerdo al reporte emitido por Portes, revista mexicana de estudios sobre la Cuenca del Pacífico, en la publicación "Competitividad de los servicios logísticos del comercio exterior en la Cuenca del Pacífico", (Zamora & Sierens, 2014), y analizando 3 variables: servicios logísticos, transporte internacional y aduanas; los países más competitivos durante 2012 fueron en este orden: Panamá, China, Singapur, Corea, Tailandia y Japón. En una posición intermedia se ubican: Hong Kong, Australia, Estados Unidos, Chile, Indonesia y Canadá. En tanto que en los últimos lugares de la competitividad de los servicios logísticos del comercio exterior, se sitúan los países de Brasil, Costa Rica, México y Argentina. (Zamora & Sierens, 2014). El valor obtenido para la competitividad total de los servicios logísticos del comercio exterior, para el caso de México, es de 5, valor por debajo de la media que es de 5.8; siendo los valores máximos y mínimos de 9.1 y 4.5, respectivamente. (Zamora & Sierens, 2014).

METODOLOGÍA

El enfoque del estudio es cuantitativo, se usa la recolección de datos, con base en la medición numérica y el análisis estadístico descriptivo se establecen patrones de comportamiento (Briones, 2002). El diseño de la investigación es no experimental-transeccional. La población comprende a las Agencias Aduanales de Tijuana, B.C.; la técnica de muestreo es no probabilístico por juicio, el tamaño de la muestra poblacional es de 10 empresas, las cuales tienen similitud en cuanto al tamaño y alcance de operaciones.

RESULTADOS

Los resultados presentados corresponden a la información estadística capturada y procesada en el software estadístico SPSS - Statistical Package for the Social Sciences-, el cual es una valiosa herramienta para el procesamiento y análisis de información en el campo de las ciencias sociales. La información recopilada muestra los resultados a nivel meta económico, se observa que el 60% de las empresas considera que existe

una buena capacidad para el logro de consensos lo cual significa que el sector tiene una buena disposición para lograr acuerdados grupales, asimismo un 40% de las Agencias Aduanales está con la disposición buena o regular hacia el logro de objetivos colectivos. Con relación a los esfuerzos del sector un 60% de las empresas considera que están en buen rumbo y hacia la misma dirección, un 60% de las empresas consideran que la cooperación entre las instituciones de estado y sector privado es buena; con relación a la comunicación entre los actores sociales para lograr consensos un 50% considera que ésta es buena, el 50% de las empresas del sector de Agencias Aduanales identifica que el diálogo entre las empresas para lograr la innovación y la competitividad es regular. Se identifica una apreciación del 50% que califica como regular la capacidad de organización y gestión a nivel nacional, esta situación sugiere de un esfuerzo mayor para mejorar la gestión a nivel nacional.

En el nivel macroeconómico los resultados muestran con relación al marco legal para hacer negocios en México, un total del 50% de las empresas lo percibe como bueno, situación que debe ser analizada toda vez que la normatividad y reglamentos para el establecimiento y operación de las empresas constituye un importante incentivo para lograr la competitividad. Con relación de la orientación de las empresas dedicadas al servicio de Agencia Aduanal un 70% considera que es buena, lo cual es un reflejo muy positivo de esta variable de la competitividad sistémica a nivel macroeconómico. El sector percibe como buena la estabilidad macroeconómica nacional en un 70%, asimismo los datos denotan que un 40% de las empresas consideran como bueno o regular el impacto de la reforma política y presupuestal del gobierno federal; es posible apreciar con relación a los datos obtenidos que la política pública con relación a las inversiones en el sector tiene una aceptación de 40% como buena o regular. Un total de 70% de las empresas piensan que la política monetaria con relación a los impuestos es regular, en este rubro es importante destacar sobre la necesidad de hacer una revisión de la tasa arancelaria que estable el Sistema de Administración Tributaria hacia el sector, lo cual queda evidenciado que requiere una notable mejora.

Un total de 40% de las empresas consideran como regular la política pública con relación a las finanzas, muy de la mano con la tasa de impuestos para el sector, es recomendable hacer una revisión desde las políticas públicas dirigidas hacia las Agencias Aduanales. A nivel de política de comercio exterior en México, un 30% de las empresas piensan que es buena, regular o mala, teniendo en consideración que el comercio exterior es parte sustantiva de la actividad aduanera es altamente recomendable hacer un análisis para observar una mejora en este rubro, desde la federación. Parte fundamental de la actividad aduanera la constituyen los trámites y autorizaciones ante el Sistema de

Administración Tributaria, el cual vigila el correcto desempeño del despacho aduanal, en este sentido un 70% de las empresas lo consideran como bueno, se recomienda un mayor énfasis en generar mejores condiciones para las agencias aduanales del país. En los resultados a nivel meso económico se identifica con relación a la colaboración de redes interempresariales que un 50% piensan que es buena, lo cual refleja una buena relación a nivel regional de la industria; la participación de las universidades y centros de investigación los cuales aportan información valiosa al sector es de un 50% regular, 20% mala o excelente y 10% buena, lo cual representa un área para ser atendida por el sector educativo a nivel regional para fortalecer la competitividad del sector aduanero en Tijuana. La investigación demuestra que la participación de las organizaciones empresariales para aportar información valiosa para el sector es percibida de diferente manera por parte de las empresas estudiadas, toda vez que un 60% la considera como buena, un 20% piensa que es regular y un 10% piensa que es excelente o mala, apreciándose opiniones muy diversas, por lo que se requiere promover una mayor participación por parte de las cámaras empresariales de apoyo al sector. La participación del gobierno federal para aportar información valiosa al sector es calificada como buena por un 50% de las empresas; con relación a la participación del gobierno estatal para aportar información valiosa al sector un 60% de las agencias aduanales considera que es mala, por lo que se refleja la imperiosa necesidad de implementar un vínculo más estrecho entre el gobierno estatal y el sector que impulse iniciativas para mejorar la competitividad. Los resultados de la investigación muestran que con relación a

las políticas para el sector industrial un 50% de las empresas estudiadas la consideran como buena, 30% regular y 20% mala; mostrando con ello la necesidad del desarrollo de políticas dirigidas al sector.
Un aspecto importante para impulsar la competitividad lo constituye el desarrollo de las mejores prácticas a nivel local que perfile a las empresas hacia las prácticas internacionales, en este sentido, la investigación muestra que un 60% de las agencias aduanales consideran estás prácticas como regulares, requiriendo con ello hacer un trabajo que los ayude a desarrollar sus mejores habilidades y prácticas empresariales. Con relación a las condiciones de la región para fortalecer el desarrollo empresarial se tiene la percepción que es buena por un 50% de las empresas, observándose una tendencia hacia una percepción positiva sobre las fortalezas de la región para el desarrollo empresarial. Parte indispensable para el desarrollo de las actividades de agencias aduanales la constituyen la disponibilidad de transporte, en este sentido un 40% de las empresas lo considera bueno, un 40% malo y un 20% excelente, lo que indica que en general este aspecto está bien cubierto en la región, aunque se requiere mayor atención a la red carretera. Para ofrecer un servicio completo en materia de aduanas lo constituyen las diferentes vías de transporte, en este sentido, a nivel de puertos, la región presenta una infraestructura regular, según lo menciona el 70% de las empresas, así como mala calificada por el 30%, siendo el Puerto de Ensenada, la única opción de la región para el servicio aduanal por esta vía, en este sentido se requiere del impulso de este medio de transporte que le permite al sector ser más y mejor competitivo.

En el mismo sentido de la infraestructura de la región a nivel redes ferroviarias, un 60% la considera mala, un 30% regular y un 10% pésima, demostrando con ello la necesidad de buscar mejorar esta parte de los servicios de infraestructura física de la región, la cual favorecería el desempeño de las Agencias Aduanales. Para el desarrollo de las actividades de agencias aduanales se requiere infraestructura carretera, en este sentido un 50% de las empresas lo considera regular, un 30% buena y un 10% excelente o mala, lo que indica que en general este aspecto está bien cubierto en la región. A nivel telecomunicaciones, la percepción de las agencias aduanales es que es buena en un 50% de las opiniones, es excelente en un 30% y un 20% la considera como regular, observándose con ella buenas condiciones en este rubro a nivel región. Dentro de las condiciones de operación de las empresas a nivel regional, parte sustantiva la constituyen la disponibilidad y eficiencia de infraestructura de los servicios básicos como energía, agua y desagüe, en este sentido un 50% de las empresas la califican como regular, un 20% como excelente o buena y un 10% como mala, por ello sería altamente recomendable vigilar este aspecto por parte de las autoridades estatales y municipales para procurar mejores condiciones de esta parte de la infraestructura regional. Sobre la infraestructura física de la región en cuanto a la formación en sistemas educativos para el sector, los resultados muestran que un 40% de las empresas piensan que este servicio es bueno o regular en tanto que un 10% lo consideran excelente o malo bueno, lo cual implica una importante revisión por parte de las autoridades educativas del Estado, en el sentido de promover y procurar una formación más pertinente en apoyo al sector aduanero en la región.

Para el análisis de la competitividad sistémica a nivel micro, se hizo una distinción entre las variables de organización y procesos, recursos humanos, operaciones, finanzas y calidad, las cuales a su vez presentan resultados más a detalle: Los datos recabados muestran que un 60% de las empresas consideran como buena la organización de sus procesos internos para atender a los clientes, en cuanto a la organización para el desarrollo de nuevos servicios, se observa un buen desempeño por parte del sector de agencias aduanales, quienes califican como excelente y bueno en un 60% y 30% respectivamente, demostrando con ello su vocación para la mejora en el servicio que ofrecen en cuanto a trámites aduanales. Las empresas del sector indican que sí conocen los procesos del negocio que la mayor competitividad, lo cual se refleja con el 100%. Para el logro de los objetivos empresariales, es muy importante contar con un programa de actividades, en este sentido un 90% de las agencias aduanales manifiestan contar con dicho programa, en tanto que un 10% no lo tiene, es por ello que se hace la recomendación de tener como prioridad el establecimiento de un programa detallado que indique las actividades a realizar, buscando con ello minimizar pérdida de tiempo y recursos en el desarrollo de actividades por el desconocimiento de las mismas.

La administración de la información comercial, cadena de suministro, origen de insumos y destino de exportaciones brinda mayor certeza tanto al cliente como a las autoridades aduaneras de la correcta operación de la agencia aduanal, en este sentido un 70% de las empresas la consideran como buena y un 20% excelente y 10% regular, la recomendación en este sentido es de continuar con la mejora de este importante proceso interno que da confiabilidad sobre las operaciones de la empresa. De acuerdo a la normatividad para la certificación de los procesos de las agencias aduanales un punto importante lo constituyen el manejo de la información en base de datos, sin embargo el hecho de que las agencias aduanales aún utilicen el vaciado manual en hojas de cálculo para el registro de operaciones cotidianas, demuestra que esas empresas tienen una importante área de oportunidad para ubicarse dentro de los mejores parámetros de calidad, los datos muestran que un 40% de las empresas este vaciado manual no ocurre.

El esquema de la industria maquiladora es sin duda es una fortaleza que brinda competitividad a México como receptor de inversión extranjera directa ante el mundo, sin embargo, existen áreas de oportunidad para mejorar la competitividad como la generación del inventario de importaciones temporales, la investigación muestra que un 20% de las empresas si lo genera, en tanto que un 80% no lo hace, por lo que se recomienda el mejorar este proceso interno de las unidades estratégicas de negocio. Las empresas del sector manifestaron que algunas veces presentan sanciones por parte de las autoridades aduanales, situación que se genera por errores en la captura de los datos de importación y/o exportación de las mercancías, hecho que en general se lo atribuyen a errores humanos en cuanto a la captura de información o revisión física de la mercancía, asimismo los empresarios manifestaron que este hecho aunque es poco frecuente, tienen dentro de su estructura organizacional un área dedicada a la asesoría y defensa legal para atender con prontitud estas situaciones a las que se enfrentan ante la Dirección General de Aduanas, y con ello resolver en el menor tiempo posible las problemáticas de sus clientes, debido a que la agencia aduanal es el intermediario entre el importador o exportador y la autoridad aduanera, hecho que genera una corresponsabilidad en las operaciones.

El formato COVE (Comprobante de Valor Electrónico) se deriva del sistema de ventanilla única, el cual valida y recibe de manera anticipada la información de los documentos que comprueban el valor de las mercancías, así como la información de los documentos de cruce en caso de remesas de consolidados, en este sentido la investigación demuestra que un 50% de las empresas han tenido una instrumentación de este formato excelente, 40% buena y 10% regular. En este sentido los datos reflejan que un 60% las agencias aduanales consideran como excelente la revisión física de las mercancías y un 40% la califican como buena. Con relación al despacho aduanal electrónico un 60% de las empresas lo consideran como bueno, 30% lo califican como excelente y 10% regular. La aplicación del modelo aduanal sistematizado 40% lo califica excelente, y 30% buena o regular, implicando con ello que se debe realizar un mayor esfuerzo para lograr que todas las agencias aduanales puedan operar bajo este esquema. El análisis de los riesgos en que pueden incurrir las agencias aduanales es de suma importancia con el fin de minimizarlos, es por ello que las empresas frecuentemente utilizan la información electrónica con la que disponen para analizar los riesgos en que pueden incurrir y con ello evitarlos. De acuerdo a los datos obtenidos se registra un 90% frecuentemente y 10% algunas veces.

Uno de los servicios que pueden ofrecer las agencias aduanales adicional a los trámites de importación y exportación es aquel relacionado al transporte de mercancías, en este sentido el poder ofrecer al cliente información al momento de la ubicación exacta de la mercancía es un símbolo de calidad en el servicio, al día de hoy un 50% de las empresas ofrecen el servicio de transporte con geolocalización de las unidades y un 50% no cuenta con el mismo. Los datos recabados muestran que un 50% de las agencias aduanales tienen una excelente capacidad de financiar a sus clientes, lo cual constituye un importante elemento para mejorar su competitividad al ofrecer un valor agregado al cliente, sería importante hacer un estudio sobre la capacidad de recuperar las cuentas por cobrar. Las importaciones temporales de mercancía por parte de empresas con programa IMMEX, es aquella mercancía que retornará al extranjero después de haberse destinado a un proceso de elaboración, transformación o reparación, así como de bienes de activo fijo; los

datos recabados muestran que dentro de sus operaciones cotidianas un 60% de las agencias aduanales atiende este rubro entre un 60 a 79% de sus operaciones. Es por ello que este régimen aduanero es de los más importantes servicios que ofrecen las agencias aduanales en la Ciudad de Tijuana, B.C.

Big Data dirigido a la agencia aduanal es ser útiles para determinar los precios estándar, los valores, el tipo de mercancía, volúmenes de importación y exportación, así como el país de origen y destino de las mercancías. De acuerdo a la información recopilada se muestra que un total del 60% de las empresas no lo utilizan y un 40% sí lo hace, reflejando la necesidad de un proceso de mejora. La Norma Mexicana 026 especifica los requisitos generales para que una agencia aduanal sea reconocida como una empresa confiable y capaz en la prestación de servicios aduanales con calidad, 60% de las empresas sí operan bajo esta norma y un 40% no lo hace, representando un área de oportunidad para acceder a esta certificación y mejorar la competitividad. El operador económico autorizado (OEA) es un operador económico confiable y seguro, cuya acreditación y certificación es otorgada por una administración de aduana tras un proceso de auditoría de su organización, procesos, administración y estados financieros, y el cumplimiento de una serie de estándares de seguridad, los datos recolectados muestran que el 70% de las agencias aduanales de Tijuana sí cuentan con esta certificación, en tanto que el 30% no la tiene, representando una excelente área de mejora para el sector. El Nuevo Esquema de Empresas Certificadas (NEEC) es un programa que busca fortalecer la seguridad en la cadena logística del comercio exterior a través de establecer, en coordinación con el sector privado, estándares mínimos en materia de seguridad internacionalmente reconocidos, y que otorga beneficios a las empresas participantes.

CONCLUSIONES

La actividad que se realiza al interior de las empresas dedicadas al servicio de Agencia Aduanal, es de suma importancia dentro de los procesos comerciales de importaciones y exportaciones, toda vez que dicho sector se constituye como un importante eslabón entre las empresas y la autoridad aduanal, siendo justamente la agencia aduanal el vínculo que permite realizar las operaciones y trámites aduanales que garanticen la transparencia y eficacia en el manejo de las operaciones comerciales. Se recomienda diseñar políticas públicas para mejorar la competitividad del sector de agencias Aduanales en la Ciudad de Tijuana, B.C., para lo cual se requiere de un esfuerzo mayor para mejorar la gestión a nivel nacional, realizar un análisis para observar una mejora en la política de comercio exterior desde la federación, mayor énfasis en generar mejores condiciones de los trámites ante el SAT –Sistema de

Administración Tributaria- para las agencias aduanales del país, es recomendable buscar una mayor participación de las universidades y centros de investigación, requiriéndose de manera más específica un programa de estudios acorde a las necesidades de las Agencias Aduanales. Se recomienda desarrollar mejores habilidades y prácticas empresariales, asimismo por parte del Estado se recomienda atender de forma prioritaria la red carretera, ferroviaria y portuaria en la región. Además es recomendable mejorar los procesos internos de las empresas, para lo cual un programa detallado de trabajo favorecería minimizar la pérdida de tiempo y recursos en las actividades a desarrollar. Es altamente recomendable continuar con la certificación de los procesos de las agencias aduanales, dando mayor énfasis a la generación del inventario de importaciones temporales. También se recomienda mejorar la comunicación organizacional, dando mayor atención al cliente interno, adoptar programas de CRM, (Customer Relationship Management), es recomendable procurar la implementación de un sistema de gestión de calidad, continuar con la incorporación al programa Operador Económico Autorizado, así como los esquemas NEEC dirigidos al Agente Aduanal y a la Agencia Aduanal y de manera general es recomendable adoptar programas como EPR, que favorecerían los procesos de las empresas del sector. Derivado de este trabajo de investigación y con base a los resultados obtenidos, es factible continuar con el análisis de la competitividad, incorporando a los resultados generados hasta el momento una futura línea de investigación que aborde la planeación estratégica para la competitividad del servicio de consultoría en comercio exterior y aduanas, desde un enfoque de estrategias para el desarrollo global de las empresas.

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HONESTIDAD UN FACTOR CLAVE DE LA RESPONSABILIDAD SOCIAL DEL MARKETING

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RESUMEN

La Mercadotecnia es parte fundamental de las empresas sean lucrativas o no, a través de ella las organizaciones dan a conocer sus productos a la sociedad, establecen contacto y también recaban información para su toma de decisiones, la honestidad en las acciones mercadológicas es una pieza fundamental para la organización y ella está inmersa en la responsabilidad social que debe de tratarse minuciosamente en el estudio de la mercadotecnia, este trabajo pretende mostrar al lector una mirada reflexiva sobre tan fascinante tema.

PALABRAS CLAVE: Honestidad, Mercadotecnia, Responsabilidad

HONESTY A KEY FACTOR FOR SOCIAL RESPONSIBILITY OF MARKETING

ABSTRACT

Marketing is essential part of the companies are profitable or not, through her organizations disclose their products to society, establish contact and also collect information for decision making, honesty in the market related actions is a fundamental part for the organization and it is immersed in the social responsibility that must thoroughly addressed in the study of marketing, this paper aims to show the reader a thoughtful look on as fascinating subject.

JEL: M31

KEYWORDS: Honesty, Marketing**,** Responsibility

INTRODUCCIÓN

En el mundo contemporáneo el ser humano está expuesto a una gran cantidad de información por diversos medios, por ello se tiene que discriminar aquella información que es valiosa, verídica, útil y actual de la que no lo es para así tomar la que es valiosa, la honestidad es fundamental para las empresas que quieren trascender en el gusto y preferencia de la población. La honestidad es considerada un valor inherente al ser humano, tiene que ver con la verdad, justicia y con la integridad moral. Se dice que una persona honesta antepone la verdad en sus pensamientos y acciones, es entonces que cuando encontramos a alguien honesto lo distinguimos de otros, esta característica podrá ser eje clave en un desarrollo profesional y personal. En el ámbito de la mercadotecnia es muy importante el ser honesto, ya que la competencia es cada vez mayor y la honestidad puede ser una ventaja competitiva para las empresas, esto debe transmitirse a través del personal de cada empresa y de sus comunicaciones para con la sociedad, tal es el caso de la publicidad, estas acciones son parte de la responsabilidad social que una empresa tiene con la comunidad regional, nacional y mundial, ya que las acciones conducen a reacciones por parte de la sociedad y hay que tener claro que vivimos en la aldea global en donde de una u otra forma "Una acción propicia una reacción"

REVISIÓN DE LITERATURA

La Mercadotecnia es según Kotler un proceso social y administrativo mediante el cual grupos e individuos obtienen lo que necesitan y desean a través de generar, ofrecer e intercambiar productos de valor con sus semejantes. La American Marketing Association la define como la actividad, set de instituciones y procesos de creación, comunicación, entrega e intercambio de ofertas que tienen valor para los consumidores, clientes, socios y la sociedad en general. La Mercadotecnia se puede definir como un conjunto de actividades tendientes a la satisfacción de los mercados, esta área del conocimiento es de gran utilidad para diversas empresas, ya que a través de este conocimiento organizado se puede estudiar y ejecutar análisis con el fin de mejorar la calidad de los productos, incrementar la producción, distribuir adecuadamente los productos, saber de la satisfacción y demanda de los mercados entre otros.
La Mercadotecnia tiene una relación con diversas ciencias como:

Matemáticas
Economía
Administración
Geografía
Antropología
Historia
Ética
Psicología, etc.

De ellas se utilizan conceptos importantes para el estudio de temas mercadológicos, también hay que mencionar que cuando se habla de valores como la Honestidad, se toca aspectos de disciplinas como la moral, la cultura, la religión y desde luego la ciencia normativa de la ética. La Ética como ciencia normativa que trata del bien actuar es relevante para un ejercicio profesional y mercadológico, de ella se desprende la Deontología que trata del deber ser, y es que la mercadotecnia debe ser honesta, verídica y útil a la sociedad, por ello la honestidad debe ser considerada una premisa básica de los mercadólogos. La honestidad es la cualidad de una persona que hace referencia a la decencia, es decir el honesto es decente, decoroso, justo, recto, honrado, de tal forma las empresas que son entes tienen capacidad para ser honestas de acuerdo a la definición de ente que es ser y que dentro de la normativa son consideradas personas morales. Algunas implicaciones que puede tener la honestidad y que tal vez asuste a los empresarios son:

Reconocer las limitaciones de los productos, es decir no inventarle usos y propiedades maravillosas a un producto solo para poder venderlo o incrementar las ventas a costa de vender "algo" que podría venderse por sí mismo pero con honestidad como por ejemplo el jabón que lo publicitan como algo extraordinario en américa pero se olvidan de la responsabilidad social, de decir "úselo por higiene y salud, pero no lo desperdicie, recicle el agua, no contamine el planeta" y es que solo en los hoteles se les ha ocurrido colocar leyendas de lo que puede subsanarse si no se lavan las toallas a diario, de la terrible contaminación de los mares y ríos de agua dulce, si esto se puede hacer en cadenas hoteleras porque no se hace en la publicidad de dichos productos, ya que se incita a "usar" el producto pero no se hace un llamado al uso con razón. Rechazar clientes por diversas situaciones como el no poder cumplir con sus expectativas, y es que en nuestro país muchas veces nos percatamos de empresas que venden y cobran y luego no pueden cumplir con los tiempos establecidos o con lo que habían ofrecido, un ejemplo de ello es la empresa Axtel que cuando inicio operaciones vendió compromisos que a la hora de cumplirlos le costó mucho trabajo, por no hacer un estudio correcto de la demanda y compáralo con la capacidad de producción de la empresa, esto le costó clientes que al no ser atendidos fueron decepcionados por la empresa y la marca. Reconocer errores ante la sociedad, cuando una empresa se equivoca casi siempre piensa en cómo encontrar un culpable que exima a la empresa, pero la responsabilidad social debe ser tomada en serio, ya que el reconocer y resarcir un error aumenta la credibilidad de una compañía y de una marca, un ejemplo positivo se puede ver en

empresas automotrices, tal es el caso de PONTIAC que sigue dando servicio a sus clientes y todavía lanza campañas de cambio de piezas sin costo alguno por responsabilidad social empresarial, aun cuando se haya expirado la garantía del vehículo, esto aumenta el aprecio por la marca e influye en las personas a la hora de adquirir un vehículo. La honestidad coadyuva a que el cliente deposite en la compañía un activo muy importante que es "Confianza" este activo es muy difícil de adquirir y hay que cuidarlo porque si se pierde es muy difícil de recuperar y seguramente impactara en el valor de la marca y en las ventas de la compañía. La Honestidad debe darse en las llamadas cuatro p de mercadotecnia como un ejercicio diario e integral.

4 "p" de Mercadotecnia

Producto.- que es el bien que se ofrece pudiendo ser un servicio o un bien físico.
Precio.- que es el determinante del valor de un producto, generalmente monetario.
Plaza.- que es el lugar donde se pretende ofertar, mover y distribuir el producto.
Promoción.- que es la que se encarga de dar a conocer el producto.

Sobre estos pilares de mercadotecnia se traza una disciplina interesante y útil para el mundo, la sociedad debe recibir una mercadotecnia honesta para poder tomar las decisiones de compra razonada. En la era contemporánea la sociedad está más informada y se está preocupando por su bienestar integral, Philip Kotler comenta que estamos en el nacimiento del marketing de valores en la era del marketing 3.0 en donde en vez de tratar a las personas como simples como simples consumidores, las empresas los conciben como seres humanos, con inteligencia, corazón y espíritu. Los consumidores son mayormente informados por distintas organizaciones públicas y privadas, así como por organizaciones de la sociedad civil que están preocupados por las cuestiones ambientales, ya que un desorden en el ambiente nos perjudica a todos, una ventaja para el marketing 3.0 es la participación de la sociedad, esto gracias al desarrollo tecnológico que se ha venido dando, pues hoy la sociedad tiene mecanismos de participación como las redes sociales tales como Facebook o bien

Twitter que en pocos minutos pueden darle a una noticia o anuncio una aprobación o reprobación con carácter importante de audiencia, así mismo las organizaciones utilizan portales de video como YouTube para mandar anuncios, mensajes políticos, informativos de carácter social, altruista o lucrativos, dando así la pauta a la mercadotecnia de participación. Una fuerza que impulsa al marketing 3.0 es también la sociedad creativa, este tipo de sociedad según afirma Daniel Pink en A Whole New Mind representa el mayor nivel de desarrollo social en la civilización humana. Pink nos habla de seis sentidos básicos como lo es el diseño, si analizamos el éxito de la empresa Apple tendremos que reconocer que Jobs aposto no solo por la función sino también por el diseño, el segundo nos habla de historia, de contar algo convincente, creíble, honesto, el tercero nos dice de la sinfonía para poder armar, ver y cruzar fronteras para hacer algo distinto, el siguiente es la empatía pieza básica para crear lazos, estrechar relaciones y conservarlas, el quinto nos habla del juego, es decir hay que analizar el aprendizaje divertido, la exploración en un ambiente relajado pero alerta a nuevas formas, y el sexto que es el significado, es decir este es básico nos define un para que con un sentido útil, lógico-creativo y humano.

Los valores son un eje que debe traspasar las barreras de la empresa y llegar a los distintos sectores sociales tales como los consumidores reales y potenciales, así mismo la empresa debe asegurarse de que sus agentes internos, accionistas, dueños, personal, distribuidores, entre otros conozcan la misión de la empresa y sus valores, de tal forma las organizaciones del presente que deseen ser exitosas en el futuro tendrán que transformarse y en algunos casos la metamorfosis será impactante, así como una oruga se transforma para poder volar en mariposa y tiene que romper con esfuerzo y tenacidad el capullo, así la empresa al transformarse deberá romper paradigmas para tener un espacio de éxito en la nueva era, vemos algunos ejemplos chispeantes como la empresa Mc Donald ha incluido desayunos que no son hamburguesas, Nissan que ha apostado por la inversión en autos eléctricos pensando en disminuir las emisiones de carbono, así como estos ejemplos veremos más en la época contemporánea donde la espiritualidad y el desarrollo

humano ocuparan un papel importante en la vida y que la mercadotecnia tendrá que ajustarse a estas condiciones humanas y de valores. Algunos valores importantes para el ejercicio correcto de la mercadotecnia son:

Honestidad
Respeto
Cooperación
Utilidad
Veracidad
Asertividad
Legalidad

El concepto de Marketing se amplía conforme evoluciona como área del conocimiento dinámica y vigente, los límites tradicionales del marketing, circunscritos al campo empresarial y a las transacciones de naturaleza económica, se ampliaron en la década de los setenta para incluir también organizaciones distintas de las empresas, como las entidades públicas y las instituciones sin ánimo de lucro. La primera propuesta en este sentido partió del Departamento de Marketing de la Universidad de Ohio, en 1965, que al definir el marketing lo concibe como un "proceso social". Posteriormente, en 1969, y de modo más específico, Kotler y Levy sugirieron que el concepto de marketing debía ser ampliado a fin de incluir organizaciones distintas de las empresas, asimismo, dos años después lo hizo Kotler y Zaltman. En la actualidad es una realidad para los directivos de las empresas el conocer el alcance y diferentes metodologías de investigación mercadológica que involucran cuestiones cualitativas y cuantitativas. Algunos ejemplos de temáticas de mercadotecnia son:

Marketing de instituciones no lucrativas. Abarca las actividades de intercambio de todas las instituciones sin ánimo de lucro, con una dependencia de su naturaleza pública o privada aunque, con criterios más restrictivos, se reserva esta denominación para las instituciones no lucrativas de carácter privado u organizaciones no gubernamentales (ONG), mientras que el Fundraising caso particular del marketing no lucrativo en el que el objetivo es la captación de fondos. Marketing público. Es una parte del marketing de instituciones no lucrativas que se circunscribe a las actividades de intercambio de las entidades públicas, especialmente los servicios públicos que presta la Administración del Estado. Un servicio público se caracteriza por ser de interés general y estar regulado por un régimen jurídico especial. El marketing público como finalidad del logro simultáneo de los objetivos de utilidad colectiva, utilidad finalista y resultado administrativo considerando los recursos disponibles. Marketing Político. Es el desarrollado por partidos políticos, sindicatos y candidatos para conseguir el apoyo a sus ideas y programas y obtener el voto de los electores Modalidades de Marketing donde tiene participación la empresa en la sociedad:

Marketing social. También denominado marketing de las ideas, marketing de las causas sociales o marketing de las cuestiones públicas, cuya finalidad es el desarrollo de programas para animar o desanimar la aceptación de ideas o comportamientos sociales. Orientación social del marketing. Define una nueva perspectiva del marketing empresarial en el que se busca no sólo maximizar beneficios, sino el bienestar de nuestros clientes. El marketing con enfoque de valores es algo que hoy en día es necesario para cambiar paradigmas, en la comunidad europea se centran esfuerzos considerables para otorgar créditos de carbono a empresas que coadyuvan a la mejora del planeta, es decir que con sus acciones reducen la emisión de carbono, esto se da a conocer y se invita a través de comunicaciones de marketing a empresas implicadas y se hace conciencia en la humanidad para la reducción del uso de combustible fósil y de cuidar en general el medio ambiente.

METODOLOGÍA

Ensayo Cualitativo donde se hace uso de la reflexión, así mismo se aplicó un sondeo a 50 estudiantes de la licenciatura en administración en la facultad de Contaduría Pública y Administración de la Universidad Autónoma de Nuevo León sobre la honestidad en la mercadotecnia. Encuesta

¿Considera importante la honestidad en la mercadotecnia?
a) SI b) NO

¿Considera que la ética puede ayudar a la empresa a ser rentable?
a)SI b) NO

3-¿Considera que la sociedad desea publicidad honesta?
a)SI b) NO

4-¿Considera que las empresas son conscientes del valor de la honestidad?
a) SI b) NO

5-¿Considera que existen suficientes ejemplos en la sociedad de honestidad?
a)SI b) NO

RESULTADOS

A la pregunta uno el 100% de los encuestados respondió SI
A la pregunta dos el 100% respondió SI
A la pregunta tres el 100% de los encuestados respondió SI
A la pregunta cuatro el 100% de los encuestados respondió NO
A la pregunta cinco el 50% respondió SI, mientras el otro 50% asevero NO.

En este sondeo se puede observar que mientras en las primeras 3 preguntas la totalidad contesto con afirmación, cuando se pregunta por los ejemplos la totalidad asevera que hacen falta más ejemplos de honestidad, algunos comentaban verbalmente que mientras en la sociedad no se den ejemplos desde los distintos sectores sociales sería difícil colocarnos en verdadero desarrollo social, así mismo la opinión estuvo dividida en la pregunta de la consciencia de las empresas en cuanto a honestidad, algunos decían que respondieron influidos por sus experiencias tanto como consumidores como empleados, aquí también se debe trabajar para mejorar dicha percepción y sobre todo se debe hacer un estudio más amplio para saber percepción de marcas y empresas.

CONCLUSIONES

Desde la academia se debe trabajar en un marketing de valores y comunicar a los estudiantes que los valores centrados en los negocios son rentables, la sociedad está inmersa en cambios y en esos cambios vemos que desea honestidad, que no quiere seguir un modelo desgastado de comunicación mercadológica y de su propio estilo de vida, como ejemplo se tiene en el aspecto político que la sociedad ha respaldado propuestas independientes de candidatos porque una de las razones es que no confía en candidatos partidistas, de la misma forma las empresas deben poner atención a ello, pues que sucedería si la sociedad exige honestidad a las empresas, está el caso de Alemania que le negó la entrada a Wlt –Mart , cuando la sociedad exige honestidad y valores se les tendrán que proporcionar, la recomendación a las entidades es no esperar a la exigencia de terceros, exigirse a sí mismos honestidad para otorgarla a los demás.

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Agradecemos Infinitamente a Dios por darnos la oportunidad de contribuir en el ámbito educativo, a nuestros familiares y a nuestra querida Universidad Autónoma de Nuevo León.

BIOGRAFÍA

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PERCEPCIONES DE LA COMUNIDAD ACADEMICA DE LOS PROGRAMAS DE ADMINISTRACION DE EMPRESAS DE INSTITUCIONES DE EDUCACION SUPERIOR DE LA CIUDAD DE SANTIAGO DE CALI, SOBRE DESARROLLO ORGANIZACIONAL "UN DIFERECIADOR DE CAMBIO ESTRATEGICO EN LA CULTURA ORGANIZACIONAL"

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RESUMEN

Este proceso investigativo inicia con una lectura global de los distintos sistemas de investigación, los referentes teóricos en la temática sea de bloques de países, de países desarrollados o de universidades o institutos de investigación de reputación internacional, refleja como el proceso para construir las denominadas sociedades del conocimiento ha requerido de instrumentos diversos que permiten contar con formas distintas de mapas conceptuales claros, que identifican sus propias capacidades en investigación, sus temáticas de interés y facilita el monitoreo permanente de los nuevos desarrollos y tendencias lo cual, en su conjunto, permite revisar, replantear o generar políticas en materia de investigación, haciendo cada vez más eficientes los sistemas de ciencia, tecnología e innovación, las empresas han evolucionado a través de la historia; primero, su organización era muy incipiente y tenían un concepto muy precario de la administración, luego, con el paso del tiempo y con la aportación de diversos personajes fue obteniendo más auge hasta lo que hoy se conoce como una organización con sus principios, misión, visión, valores y objetivos, hoy mediante el estudio de las

PERCEPCIONES DE LA COMUNIDAD ACADEMICA DE LOS PROGRAMAS DE ADMINISTRACION DE EMPRESAS DE INSTITUCIONES DE EDUCACION SUPERIOR DE LA CIUDAD DE SANTIAGO DE CALI, SOBRE DESARROLLO ORGANIZACIONAL (DO) se pretende identificar DIFERECIADORES DE CAMBIO ESTRATEGICO EN LA CULTURA ORGANIZACIONAL

PALABRAS CLAVE: Desarrollo Organizacional, Cultura Organizacional, Diferenciadores Estratégicos, Responsabilidad

ABSTRACT

This investigative process begins with an overall reading of the various systems research, the theoretical framework on the issue is block countries from developed countries or from universities or research institutes of international reputation, reflected as the process to build the so-called societies knowledge has required various instruments to have different forms of clear conceptual maps, which identify their own abilities in research, their topics of interest and facilitates ongoing monitoring of new developments and trends which, taken together, can check , restate or generate policies in research, with increasingly

efficient systems of science, technology and innovation, companies have evolved through history; First, his organization was very early and had a very poor concept of the administration, then, with the passage of time and with the contribution of various characters was getting more rise to what today is known as an organization with its principles, mission, vision, values and objectives today by studying the perceptions of academics program of business administration of institutions of higher education of the city of santiago de cali, organizational development (OD) is intended to identify DIFERECIADORES Strategic Change in organizational culture.

JEL: M120

KEYWORDS: Organizational Development, Organizational Culture, Strategic, Differentiators, Responsibility

INTRODUCCIÓN

Para el desarrollo de esta investigación es de suma importancia mencionar los diversos conceptos que se integran en la organización así como sus fases, proceso del desarrollo organizacional, la importancia de la crítica al modelo de la estructura y hacer análisis de los distintos modelos del desarrollo organizacional e identificar las ventajas y desventajas de cada uno para visualizar cuál es el más conveniente para aplicar en una organización, los docentes investigadores de la corporacion univertaria centro superior-unicuces, maria del pilar jara vargas, carlos augusto narvaez diaz y wilson eduardo romero palacios analizaron la sintomatología de las comunidades académicas de los programas de Administración De Empresas donde se presenta una investigación organizacional descriptiva y detallada enfocada a proporcionar un diagnóstico correcto, señalando los beneficios de los cambios y el porqué de la resistencia al cambio por parte de los ser humanos; se observarán los diferentes modelos para la aceptación de las transformaciones en sus diferentes fases o procesos, así como las estrategias para poder trabajar en equipo referente a los elementos de la percepciones de la comunidad académica, la investigación también incluye actividades de aprendizaje para reforzar el conocimiento adquirido, así como una autoevaluación al final de la misma para plantear planes de acción, la investigación se desarrolla bajo la contribución de valerse de algunas concepciones paradigmáticas del desarrollo organizacional e integrar al modelo de fundamentos estratégicos como una perspectiva evolutiva en la dirección de las organizaciones, esta investigación terminada hace parte integrante de la compilación del estado del arte del de la

Línea de Investigación Desarrollo Estratégico Organizacional DEO de la UNICUCES, la población objeto de estudio se enfoca en mil (1.000) personas estudiantes de los programa de Administración de Empresas, de una población universo de cinco mil quinientas (5.500) personas de los diferentes programas de Administración de Empresas de IES de la ciudad de Santiago de Cali, la investigación planteo hipótesis sobre **¿**cuales son los difereciadores de cambio estrategico en la cultura organizacional para las empresas del nuevo milenio?. Se observarán los diferentes modelos para la aceptación de las transformaciones en sus diferentes fases o procesos, así como las estrategias para poder trabajar en equipo referente a los elementos de la percepciones de la comunidad académica, la investigación también incluye actividades de aprendizaje para reforzar el conocimiento adquirido, así como una autoevaluación al final de la misma para plantear planes de acción, además se consolidan su multiplicidad de orígenes donde todas parecen coincidir de manera implícita en la detección de una necesidad, un diagnóstico, una intervención y la elaboración de un plan de acción siendo estos elementos características y diferenciadores estratégicos de la ETICA, TALENTO HUMANO Y CULTURA organizacional, los cuales arrojan un resultado sobre las percepciones de la comunidad academica de los programas de administracion de empresas de instituciones de educacion superior de la ciudad de santiago de cali

REVISIÓN LITERARIA

El desarrollo organizacional aparece en la voluntad de la dirección en situaciones particulares, en concreto se presenta una disfuncionalidad, oportunidad de mejora o de negocio que debe ser tratada; en tales circunstancias las observaciones suelen ser más o menos del tipo "queremos estar mejor preparados" o "mejorar algo que no funciona apropiadamente" MUGNY, G., IBAÑEZ, T., ELEJABARRIETA, F., IÑIGUEZ, L y PEREZ, J.A. (1986) , analizan los problemas inherentes a la investigación sobre el DO y proponen un elaborado diseño de serie de tiempo, además, sugirió que una excesiva preocupación por la validez interna en la investigación del DO, DE LUCAS, J. (1992) la asignación de unidades al azar (individuos, grupos u organizaciones), para grupos experimentales y de control, es una forma de controlar las explicaciones rivales de porque ocurrió el cambio y de controlar las variables ajenas. Pero la asignación al azar a menudo es difícil de conseguir en el campo de la investigación, las organizaciones comprendidas en el DO se autoerigen, DOISE, W y LORENZI-CIOLDI, (1987) enuncia que para emprender esos programas los individuaos, no estarían dispuestos a que colocaran en un grupo de control "sin tratamiento", para fines de investigación. HOVLAND, C.I. y JANIS, I.L. (1959) define como una organización hostil al DO se encuentra en el grupo "sin tratamiento" por razones muy definidas, con la autoselección nunca es posible saber si cualquiera de los cambios ocurridos se debió al tratamiento y no a otros factores desconocidos

METODOLOGÍA

Las estadísticas de educación superior suministradas por el Ministerio de Educación, en la síntesis estadística del departamento del Valle del Cauca, se toma como referente a la ciudad de Cali con un población del año 2014 de 2.319.684 habitantes y una tasa de cobertura del 53.16%, el 40% se representa en entidades (IES) oficiales y el 60% en privadas, en este contexto se la distribución del número de estudiantes por nivel de formación es:

Tabla 1: Estudiantes Por Nivel de Formación

Número De Estudiantes Por Nivel de Formación*					
Técnica Profesional	**Tecnológica**	**Universitaria**	**Especialización**	**Maestría**	**Doctorado**
5.516	**30.846**	**71.898**	**3.070**	**3.360**	**320**

Fuente: MEN-SNIES-Fecha Corte Abril 2015 Cifras Preliminares antes de Auditoria / Recolectado y Adaptado por los Autores*

Para desarrollar el proyecto se tuvo en cuenta el estudio de caso como la metodología de investigación aplicada con el fin de obtener la información. Dicha metodología, que usualmente se asocia a la investigación cualitativa, puede tener elementos de la investigación cuantitativa como complemento para obtener los datos y generar conocimiento, el estudio de caso basado en las percepciones se ha empleado constantemente para comprender en profundidad la realidad social y educativa. Para tener una definición concreta de lo que significa esta metodología se tuvieron en consideración los conceptos desarrollados por los principales exponentes del tema, los cuales se mencionan a continuación: Para **Robert Yin** el estudio de caso consiste en una descripción y análisis detallado de unidades sociales o entidades educativas únicas. El estudio de caso como estrategia de investigación en las ciencias sociales es "una investigación empírica de un fenómeno contemporáneo, tomado en su contexto, en especial cuando los límites entre el fenómeno y el contexto no son evidentes" (Yin, 2009).

Por su parte, Robert Stake afirma que "es el estudio de la particularidad y de la complejidad de un caso singular, para llegar a comprender su actividad en circunstancias concretas" (Stake, 2007) El proceso económico actual se desarrolla en el marco de la globalización, que ha llevado a una mayor internacionalización y competitividad de los mercados del mundo. En esta investigación se analizarán las percepciones de los

estudiantes sobre las mejores prácticas que poseen los Programas de Administración Para esta investigación se trabajara un piloto inicial sobre una población de mil (1.000) estudiantes de los programas de Administración de Empresas. El resultado de la participación de la comunidad académica por programa académico de cada IES se ha consolidado sobre una muestra de mil personas de las cuales el cincuenta y tres por ciento son de género Masculino y el cuarenta y siete por ciento son de género femenino su representación grafica es:

Figura 1: Porcentaje de Participación de la Población Por Género

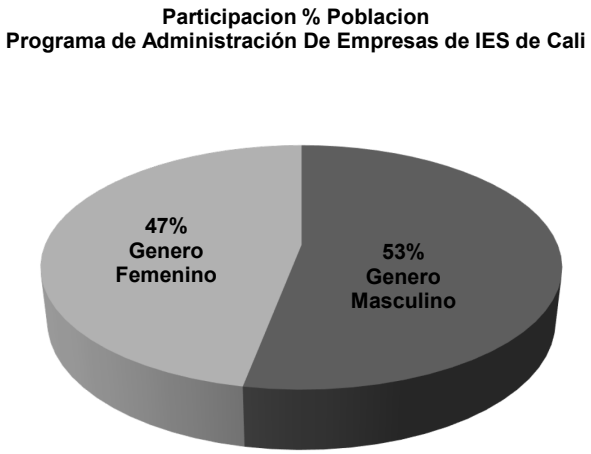


Figura 2: Población Por Género

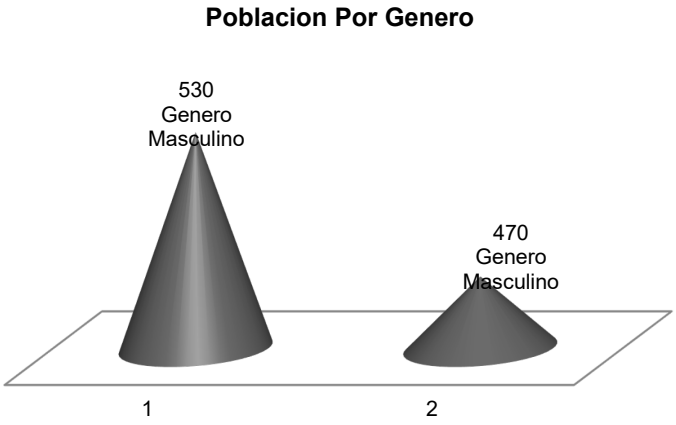
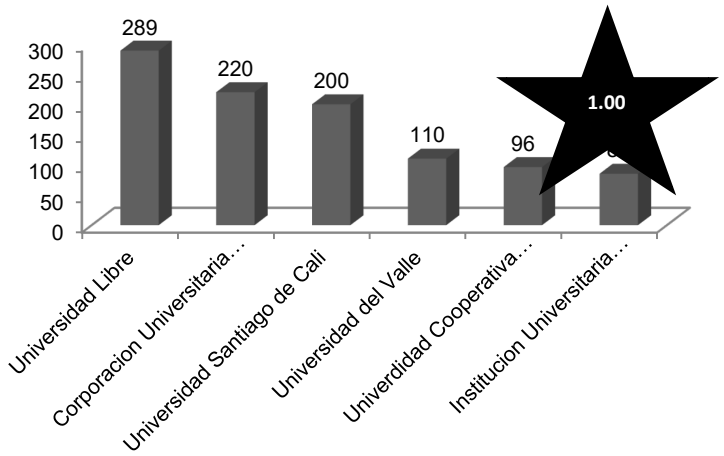


Figura 3: Muestra de Instituciones de Educación Superior Objeto de Estudio



En esta tabla se evidencia el nivel de participación de las personas encuestadas por IES

El estudio de caso "surge de la necesidad o deseo de entender un fenómeno social complejo, puesto que permite a los investigadores detectar las características más representativas y holísticas de los eventos y/o fenómenos de la vida real" (escudero, delfín y gutiérrez, 2012), para articular las percepciones de la comunidad academica de los programas de administracion de empresas de instituciones de educacion superior de la ciudad de santiago de cali, sobre desarrollo organizacional "un difereciador de cambio estrategico en la cultura organizacional"

Análisis Cuantitativo

Consulta A Expertos

La técnica Delphi es un método ampliamente utilizado y aceptado para la recopilación de datos por medio de encuestas a expertos en cierto tema (Hsu y Stanford, 2007). Fue diseñado con el propósito de lograr establecer un consenso de expertos, mediante el uso de diferentes cuestionarios, donde se busca la realización de exámenes detallados y las discusiones de un tema específico para el propósito de la fijación de metas, la investigación política o la predicción de la ocurrencia de eventos futuros. De acuerdo con los autores citados, se propuso la consulta a un grupo de expertos como la herramienta más apropiada para lograr un consenso de opiniones respecto a las variables a tomar en cuenta para la comparación y las que determinan el nivel de calidad de sus programas. Como resultado de este proceso se acordó que los aspectos a tomar en consideración deberían ser: Historia y Marcos de Referencia, Estudiantes de los Programas de Administración de Empresas: Análisis de los resultados, Internacionalización, Socialización Nacional, Regional e Internacional

Encuestas de Percepción

Como complemento cuantitativo se realizaron mil (1.000) encuestas a estudiantes los programas administración de las ies: Universidad libre, corporacion universitaria centro superior –**unicuces,** universidad santiago de cali, universidad del valle, universidad cooperativa de colombia, instituacion universitaria antonio jose camacho

Análisis Cualitativo

Universo

Estudiantes de Programas de Administración de Empresas de IES de la ciudad de Cali de los semestres (Sexto, Séptimo, Octavo, noveno y décimo) de los diferentes programas, (Administración de Empresas, Administración de Negocios Internacionales y Administración en Logística y Producción). Número de estudiantes en estos semestres: 1.000, margen de error 3%, Nivel de Confianza 95% Tipo de muestreo: muestreo aleatorio simple con población finita.

Fechas de realización: del 20 al 30 de Abril de 2015. Tipo de cuestionario: cuestionario con preguntas abiertas y cerradas con agrupación de respuestas, las cuales debían ser organizadas según la preferencia del encuestado. El cuestionario se aplicó de manera física y en línea.

En los programas de estudio se enfatiza en la formación de habilidades comunicativas de sus estudiantes, tanto orales como escritas, por lo que se dictan diferentes materias electivas y seminarios, Los diferentes programas utilizan variedad de metodologías pedagógicas modernas para hacer las clases más didácticas, tales como clases magistrales, método de caso, disponibilidad de salas de sistemas, visitas a empresas y gremios, con el fin de ver la teoría en la práctica, desde el ámbito administrativo se busca reclutar y contratar la planta de profesorados, de la más alta calidad, para garantizar el conocimiento que se genera, cubriendo hasta un 80% con título de maestría, y 20% con título de doctorado, algunos programas se concentran en promover el espíritu emprendedor con capacidad estratégica y de liderazgo, comprometidos con la generación de empleo, por lo que su currículo les permite tomar diferentes clases especializadas y obligatorias en la conformación de empresas, para presentar en ferias empresariales, donde se presenta el producto como tal y toda la propuesta de valor y organizacional correspondiente. Procuran la formación de administradores integrales con responsabilidad y proyección social, a partir de la comprensión y el análisis de las estructuras organizacionales y de cómo estas afectan la comunidad en la que están, con el fin de tomar decisiones socialmente responsables.

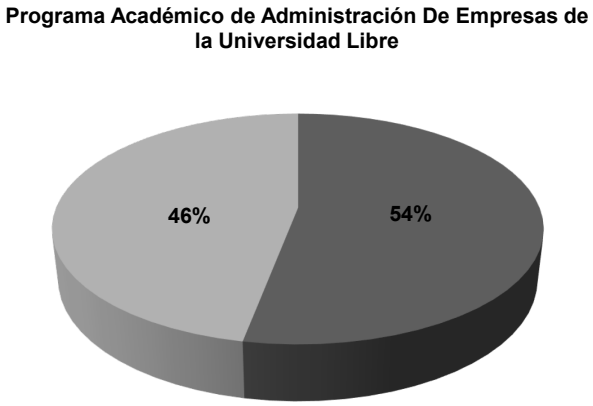
Desarrollo de la creatividad y la innovación individual, grupal y organizacional, por medio de talleres de autoconocimiento, con el fin de generar nuevas propuestas de gerencia y nuevas ideas de negocio, fomenta procesos de construcción de capacidades y habilidades de liderazgo gerencial para desarrollar el crecimiento en las relaciones interpersonales, el manejo de grupos y el direccionamiento a metas y objetivos.

RESULTADOS

Universidad Libre

Se evidencio que ciento cincuenta y seis (156) personas representadas en el cincuenta y cuatro por ciento manifestaron respuestas positivas, indicado que los estudiantes de la Universidad Libre del programa de Administración De Empresas presentan una percepción sobre los modelos de gestión humana, enfatizando que deben ser una realidad organizacional, y que siempre propendan por el mejoramiento del clima organizacional además de la efectividad en los procesos que se generan a partir del factor humano, las otras 133 personas que presentan una relación del 46%, manifestaron en sus respuestas una percepción negativa, argumentando el hecho de que los sujetos desconocen el tema o piensan que no es relevante para las organizaciones del nuevo milenio.

Figura 4: Resultados Por Genero Programa de Administración de Empresas Universidad Libre

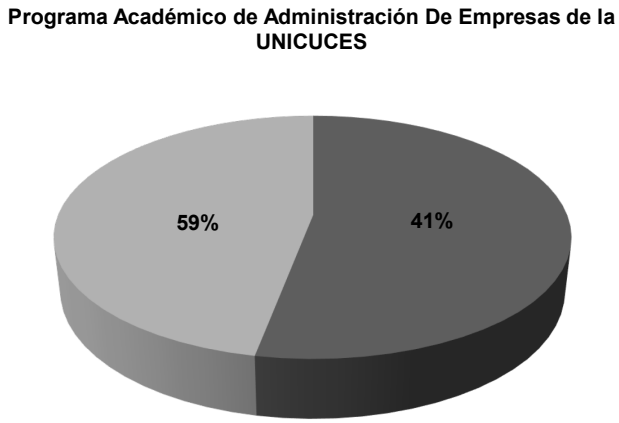


Fuente: Autores Maria del Pilar Jara, Wilson Eduardo Romero Palacios y Carlos Augusto Narvaez Díaz. 2015

Corporación Universitaria Centro Superior-Unicuces

Se evidencio que ciento treinta (130) personas representadas en el 59% manifestaron respuestas positivas, indicado que los estudiantes de la UNICUCES del programa de Administración de Empresas presentan una percepción sobre los modelos de gestión humana, enfatizando que deben ser una realidad organizacional, y que siempre propendan por el mejoramiento del clima organizacional además de la efectividad en los procesos que se generan a partir del factor humano, las otras 90 personas que presentan una relación del 41%, manifestaron en sus respuestas una percepción negativa, argumentando el hecho de que los sujetos desconocen el tema o piensan que no es relevante para las organizaciones del nuevo milenio.

Figura 5: Resultados Por Genero Programa de Administración de Empresas UNICUCES

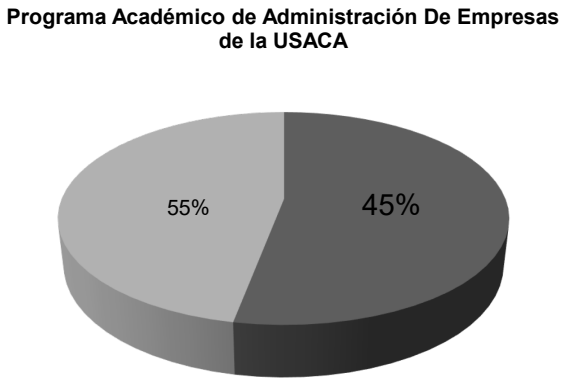


Universidad Santiago de Cali

Se evidencio que ciento diez (110) personas representadas en el 55% manifestaron respuestas positivas, indicado que los estudiantes de la UNICUCES del programa de Administración de Empresas presentan una percepción sobre los modelos de gestión humana, enfatizando que deben ser una realidad organizacional, y que siempre propendan por el mejoramiento del clima organizacional además de la efectividad en los procesos que se generan a partir del factor humano, las otras 90 personas que presentan una relación del

45%, manifestaron en sus respuestas una percepción negativa, argumentando el hecho de que los sujetos desconocen el tema o piensan que no es relevante para las organizaciones del nuevo milenio.

Figura 6: Resultados por genero programa de Administración de Empresas USACA

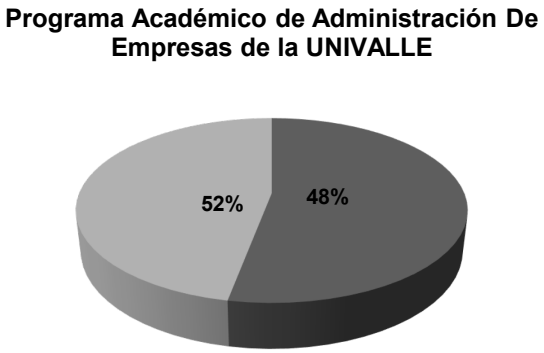


La investigación sobre percepciones de la comunidad Académica evidencia que los programas generan una concentración en las diferentes áreas de administración tales como: Negocios Internacionales, Finanzas Internacionales, Logística del Transporte, Mercadeo y Organizaciones. Articulando la importancia de proveer salas de investigación virtuales con bases de datos especializadas en temas de administración, enfocándose en una fundamentación teórica de instrumentos metodológicos necesarios para desarrollar habilidades comunicativas. Igualmente el desarrollo de las clases en los programas de Administración de Empresas se generan a partir de diversas metodologías participativas, como el estudio de casos reales de las más recientes técnicas de gerenciamiento. Para ello, los estudiantes que evidencien las percepciones de la investigación en DO tienen que llegar bien preparados a cada sesión desarrollando así habilidades de reflexión, análisis, argumentación y síntesis en un ambiente de vivo enriquecimiento, que se enfoca en fortalecer capacidades analíticas y la comprensión de fenómenos económicos, políticos y sociales que permiten un diferenciados de cambio estratégico en la cultura organizacional.

Universidad del Valle

Se evidencio que cincuenta y siete (57) personas representadas en el 52% manifestaron respuestas positivas, indicado que los estudiantes de la UNICUCES del programa de Administración de Empresas presentan una percepción sobre los modelos de gestión humana, enfatizando que deben ser una realidad organizacional, y que siempre propendan por el mejoramiento del clima organizacional además de la efectividad en los procesos que se generan a partir del factor humano, las otras 53 personas que presentan una relación del 48%, manifestaron en sus respuestas una percepción negativa, argumentando el hecho de que los sujetos desconocen el tema o piensan que no es relevante para las organizaciones del nuevo milenio.

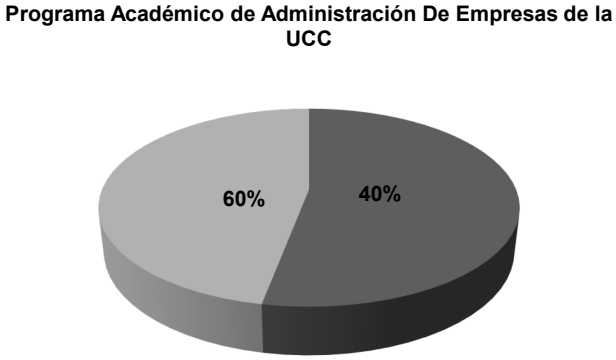
Figura 7: Resultados por genero programa de Administración de Empresas UNIVALLE



Universidad Cooperativa de Colombia

Se evidencio que cincuenta y ocho (58) personas representadas en el 60% manifestaron respuestas positivas, indicado que los estudiantes de la UNICUCES del programa de Administración de Empresas presentan una percepción sobre los modelos de gestión humana, enfatizando que deben ser una realidad organizacional, y que siempre propendan por el mejoramiento del clima organizacional además de la efectividad en los procesos que se generan a partir del factor humano, las otras 38 personas que presentan una relación del 40%, manifestaron en sus respuestas una percepción negativa, argumentando el hecho de que los sujetos desconocen el tema o piensan que no es relevante para las organizaciones del nuevo milenio.

Figura 8: Resultados Por Genero Programa de Administración de Empresas Universidad Cooperativa de Colombia

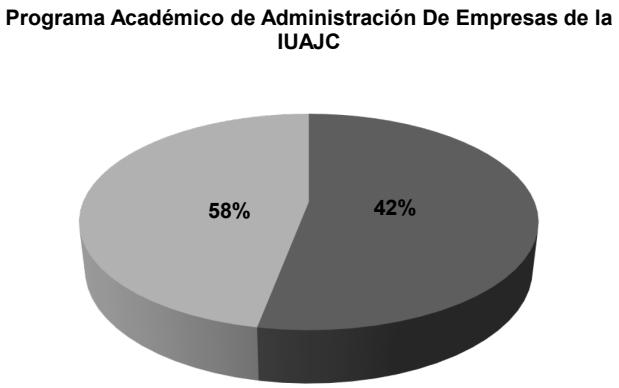


Institución Universitaria Antonio José Camacho

Se evidencio que cuarenta y nueve (49) personas representadas en el 58% manifestaron respuestas positivas, indicado que los estudiantes de la UNICUCES del programa de Administración de Empresas presentan una percepción sobre los modelos de gestión humana, enfatizando que deben ser una realidad organizacional, y que siempre propendan por el mejoramiento del clima organizacional además de la efectividad en los procesos que se generan a partir del factor humano, las otras 36 personas que presentan

una relación del 42%, manifestaron en sus respuestas una percepción negativa, argumentando el hecho de que los sujetos desconocen el tema o piensan que no es relevante para las organizaciones del nuevo milenio.

Figura 9: Resultados Por Genero Programa de Administración de Empresas Institución Universitaria Antonio José Camacho



CONCLUSIONES

El grupo de investigadores analizó seis (6) problemas importantes a los que se enfrenta la investigación sobre el DO en referencia a las percepciones del comunidad académica de la UNICUCES: la impresión de las definiciones y conceptualizaciones concernientes a la investigación del DO, los problemas relacionados con la validez interna y externa, la falta de una teoría de apoyo que guíe la investigación, los problemas con la medición del cambio de actitudes y los problemas sobre el empleo de métodos de la ciencia tradicional para estudiar los programas del DO. En este momento, estos problemas no parecen insuperables, aun cuando siguen afectando los esfuerzos de la investigación. El futuro de la investigación del DO sin duda verá el movimiento de los estudios de evaluación y validación (la etapa de si da resultado o de si podemos demostrar que sí da resultado) hacia una etapa de desarrollo de la teoría y comprobación de la hipótesis, que significara un nivel más maduro de investigación. Friedlander y Brown indican alguno de los retos para el futuro de la investigación del DO: Si la práctica y teoría del DO se van a fusionar en un campo más basto del cambio planificado, ¿cuál será el papel de la investigación en esta transformación?, creemos que la investigación tendrá que representar un rol mucho más decisivo en el progreso de este campo o de lo contrario, se convertirá en un accesorio cada vez más improcedente de dicho campo. Hasta ahora, ha utilizado sus técnicas primordialmente para la evaluación y validación, y sus técnicas actuales están muy bien adaptadas a esto. Hasta ahora ha elegido representar un papel distante y relativamente poco implicado en la situación de la práctica del cambio.

Hasta ahora se ha enfocado en la producción de datos para la investigación más que para las necesidades prácticas. Como resultado, tenemos una teoría únicamente desde una perspectiva externa de la investigación. El DO es la articulación entre la institución y la estrategia organizacional con miras a escenarios cotidianos o aquellos que son impredecibles, el DO recrea procesos desde la experiencia institucional para enfrentar proactivamente el cambio en el entorno. Finalmente el DO, es la herramienta que enlaza el pasado de la organización con el futuro, sosteniendo el equilibrio de la organización en un mundo cambiante. Es la estrategia con la cual la organización visualiza los escenarios futuros y les dice que cualquiera sea la circunstancia existen procesos de aprendizaje continuo y una estructura flexible para asimilar el cambio y capitalizar oportunidades con el fin de generar elementos competitivos que permitan que la organización se posicione y este en un constante crecimiento y competitividad.

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POLÍTICAS PÚBLICAS EN LA GLOBALIZACIÓN Y EL DESARROLLO LOCAL

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RESUMEN

La globalización es una tendencia que busca establecer un mercado de libre competencia en la esfera comercial y financiera sin restricciones para las economías locales. Por su parte, la economía de "libre mercado" en sus diferentes formas de expresión, excluye los territorios locales. Los organismos multilaterales que buscan las reformas estructurales para el desarrollo en los países en vías del desarrollo son: el Banco Mundial, el Fondo Monetario Internacional, el Banco Interamericano de Desarrollo, el Banco Interamericano de Reconstrucción y Fomento. Todos ellos, condicionan el acceso a recursos institucionales para el desarrollo local. Por eso, los países emergentes, ante el proceso de globalización, se incorporan al proceso en condiciones desfavorables con nula competitividad o serán marginados de dicho proceso. En México, se parte de un marco general donde se observan dos grandes corrientes del pensamiento económico-social. Uno, la globalización del capitalismo mexicano, acompañada por el modelo económico neoliberal que se inicia en la década de los 80´s hasta 2016. Segundo, el agotamiento del modelo con crisis económica persistente en el orden económico-financiero internacional". Se vuelve una práctica de Gobierno la aplicación de políticas públicas para el desarrollo y de ajuste estructural ante procesos globales con impacto en el medio local.

PALABRAS CLAVES: Políticas Públicas, Globalización, Desarrollo Local

PUBLIC POLICIES IN THE GLOBALIZACIÓN AND THE LOCAL DEVELOPMENT

ABSTRACT

The globalization is a tendency that it looks for to establish a market of free competition in the commercial and financial sphere without restrictions for the local economies. On the other hand, the economy of " free market " in its different forms from expression, excludes the local territories. The multilateral organisms that look for the structural reforms for the development in the countries on the way to the development are: the World Bank, the International Monetary Fund, the Inter-American Development Bank, the Inter-American Bank of Reconstruction and Promotion. All of them, condition the access to institutional resources for the local development. For that reason, the emergent countries, before the globalization process, are gotten up to the process in unfavorable conditions with null competitiveness or will be marginalized of this process. In Mexico, part of a general frame where two great currents of the economic-social thought are observed. One, the globalization of Capitalism Mexican, accompanied by the neoliberal economic model that begins in the decade of 80´s up to 2016. Second, the exhaustion of the model with persistent economic crisis in the order international economic-financier ". The application of public policies for the development and structural adjustment becomes a practice from Government before global processes with impact in the average premises.

JEL: A12

KEYWORDS: Public Policies, Globalizations, Local Development

INTRODUCCIÓN

El tema de la globalización, ha desencadenado en las últimas cuatro décadas en diversas instancias y medios, haciéndose patente la proliferación de libros, revistas, artículos en ámbitos locales, nacionales e internacionales; de la gran cantidad de trabajos registrados sobre este tema, es indicativo que el problema ha sido abordado desde perspectivas económica, cultural, ideológica, social, política, institucional, discursiva, con una visión histórica (Facio, 1999). En la mayoría de los casos, la globalización en su aspecto económico, se ha caracterizado por reestructurar el funcionamiento de la economía mundial y regionalizarla desde la década de los 80, lo que modificó los patrones económicos-financieros tradicionales entre las naciones. Esto, ha incrementado la competencia de la economía mundial y la incertidumbre en su desempeño, además de recomponer las economías nacionales y su integración económica supranacional y subnacional. (Asuad, 2001:16). En el caso de México, la dinámica económica, ha tenido dos enfoques, uno donde el Gobierno impulsó un modelo económico cerrado y protector a través de la intervención creciente del Estado en la economía (1940-1982) y el otro, cuyo objetivo es la economía abierta, competitiva y orientada al mercado externo (1982-2016). El objetivo de este trabajo es analizar las políticas públicas en la globalización y el desarrollo local.

La Globalización y su Relación con el Desarrollo Local

La globalización es un proceso económico-social complejo, desarrollada desde la posguerra, posteriormente fue retomada e incorporada como política central del consenso de Washington aplicada a todos los países miembros. Los espacios económicos y financiero mundial que busca el establecimiento de un marco de libre circulación de mercancías y de recursos financieros sin restricciones (De Matos, 2000). A lo largo de las décadas, la Comunidad Internacional, predominantemente de los países ricos, han constituido diversos mecanismos de carácter global o regional en la búsqueda por integrar acuerdos con los organismos multilaterales que posibilitaran estos mercados. A nivel regional, la experiencia más novedosa es la integración monetaria europea y la dinámica del sudeste asiático liderado por con China. La globalización es pues, una etapa del desarrollo capitalista que se antepone como solución ante las crisis del sistema del libre comercio y movilidad del capital financiero que, acentúa las disparidades existentes con una doble naturaleza: a) la dinámica de acumulación de capital como carácter objetivo con una base material y técnica liderado por la tecnología de la información y comunicación y b) el carácter subjetivo de ser un sistema unipolar a escala global, con efectos locales. Así, la globalización se ha caracterizado por reestructurar el funcionamiento de la economía mundial y regionalizarla desde la década de los 80´s, posteriormente a ello, ha sido la regionalización y la búsqueda del desarrollo local; lo que modificó los patrones tradicionales de interdependencia económica entre las naciones, particularmente, en lo que se refiere a los patrones de comercio, inversión internacional e inversión pública nacional.

Las Implicaciones Económicas en México

Para determinar los impactos es necesario abordar el tema con una pregunta ¿Cómo se ha manifestado todo lo anterior en México?. La política económica de ajuste estructural México, se ha tenido dos enfoques en apariencia opuestos, en esencia no lo son por estar insertados directamente al capitalismo como sistema. Así, primero el gobierno impulsó un modelo cerrado y protector a través de la intervención del estado en la economía hasta mediados de la década de los 70s; segundo por razones de orden internacional más que nacional local, por un lado y por otro el agotamiento del modelo de crecimiento económico, pasando a un modelo de economía abierta, competitiva y orientada al mercado externo. Este segundo enfoque se refiere a la etapa que abarca el periodo 1982-2016, donde las políticas de ajuste estructural siguen fortaleciendo el libre mercado y la orientación rectora de la conducción de la política económica pro cíclica. La política económica reciente del país como se anotó, dio un gran viraje en su enfoque tradicional, debido al

agotamiento del modelo estatal-proteccionista anterior, la crisis financiera culminó en la crisis de 1982, que condujo a solicitar asistencia financiera al exterior, principalmente al Fondo Monetario Internacional para salir de ello, pero también para reordenar las finanzas internacionales, el cual impone una serie de condicionantes a la política económica al interior de la economía nacional. En este nuevo modelo de desarrollo económico, juega un papel importante las políticas de ajuste estructural y de estabilización, ambas difieren entre sí, tanto en su naturaleza como en su instrumentación a nivel nacional y local. El FMI atribuye a las políticas económicas gubernamentales la responsabilidad de los desequilibrios e inestabilidad interna; sobre todo, las políticas proteccionistas que hacen crecer el aparato estatal (burocracia estatal) y el manejo "fuera de las leyes del mercado del aparato gubernamental".

El Problema de Siempre: Globalización y Desarrollo Local

Las políticas de ajuste estructural empleado últimamente por el FMI, pudiera parecer extraño y conducir a una confusión para los analistas, dado que, en los planteamientos del mismo organismo multilateral y en los documentos de este organismo, no es frecuente el uso de la categoría "cambio estructural", además de que, conceptualmente, la ideología del fondo monetarista es opuesta a la escuela estructuralista latinoamericana. En este orden de ideas, el FMI empezó a interesarse, con mayor fuerza a fines de los setenta y durante los ochenta, en promover políticas de expansión de la oferta en el mercado. Así, se platean reformas encaminadas a dar un papel más preponderante a los mecanismos del mercado y reducir las barreras que obstaculizan el comercio internacional y los movimientos de capital, se postulan importantes intentos de liberalizar la economía, se plantea eliminar las restricciones cuantitativas al comercio y reducir los aranceles al comercio. En tal forma manifiesta, el objetivo principal de estas reformas es transformar la economía en una economía abierta orientada hacia la exportación y, según este planteamiento, capaz de alcanzar tasas más elevadas de crecimiento económico. Las reformas estructurales se declaran a favor de reducir el espacio que ocupa el Estado en la economía, sobre todo en las empresas públicas y en favor de la iniciativa privada nacional y extranjera. Es decir, se busca una menor presencia del Estado en la regulación y fomento de actividades económicas privadas, lo mismo que en el campo de la producción directa. Esto forma parte de la transformación estructural de la economía, dentro del contexto previsto por el programa neoliberal. La amplia gama de políticas globales que pasarían a ser supervisadas por el FMI, por lo que un núcleo pequeño quedaría al margen del control y condicionamiento de este organismo.

Al hacer un balance global de los resultados obtenidos en el ejercicio de los primeros 28 años (1982-2010) de las políticas y reformas neo-liberales acordadas a través de las Cartas de Intención con el FMI y políticas de estabilización económica y reformas estructurales implementadas por el gobierno a través de los pactos económicos, planes de ajuste estructural y políticas de regulación económica, se tuvo un crecimiento promedio del PIB de 2.2% y los únicos años de más alto crecimiento fueron 1990 y 1994, en los cuales no se alcanzó ni el 4%, implicando ello el incremento del desempleo ya que sólo un crecimiento de ese orden garantiza en México la absorción de la mano de obra generada por el crecimiento económico de la población económicamente activa. No se alcanzó el 6% del crecimiento planteado en los programas y convenios, los cuales siempre habían proyectado crecimientos de por lo menos un 6%, y muy por debajo de las metas alcanzadas por las políticas aplicadas en los decenios del periodo descrito anteriormente y que correspondieron o lo que denominamos la política económica tradicional en la que la intervención del estado jugo un importante papel. Sin embargo los efectos más evidentes fueron los que se presentaron en el gobierno de Vicente fox (2000-2006) con saldos definitivamente trágicos para el sector laboral, pues durante su sexenio hubo 3292 huelgas, principalmente por afectar los derechos laborales con la “ley Abascal” entre los cuales estaban los ajustes salariales, desaparición de prestaciones y violaciones a los contratos colectivos de trabajo. Las siguientes tasas de crecimiento económico, son el producto de seis años de Gobierno Panista.

Tabla 1: México. Tasa Anual de Crecimiento Real del Producto Interno Bruto: 2000-2006

2000	2001	2002	2003	2004	2005	2006	promedio anual %
6.9	-0.2	1.8	1.4	4.2	2.8	3.8	2.9

Fuente: Inegi, Secretaría de Hacienda y Crédito Publico y Banco de México.

Como se puede observa en el cuadro anterior durante 2000-2006, se registro un crecimiento sumamente mediocre en México del 2.9 % del PIB en promedio durante seis años, con un tipo de cambio controlado y una tasa de inflación del 4 % ligeramente por arriba del socio comercial más cercano de EEUU. Se implementa la llamada flexibilización laboral, se eliminan los contratos colectivos de trabajo para ajustarse a la demanda del sector empresarial, y esto sin considerar que en este periodo se tenían que crear un aproximado de un millón 200 mil empleos por año y no solo no fue así, sino que en realidad se perdieron empleos ya existentes, más de 700 000, y se crean un poco más de 400 mil empleos eventuales, según datos de Inegi durante cinco años. La inflación de este período según el banco de México fue de 26.07% (noviembre de 2000 a diciembre de 2006) mientras el incremento en los salarios fue de 21.06%, pero para el gobierno y toda su estructura el aumento fue del 57%, sin embargo las empresas transnacionales continuaban argumentando las ventajas competitivas por regiones en el país.

Los Desafíos del Desarrollo Local

El desarrollo local aparece como una nueva forma de mirar y de actuar desde el territorio; en este nuevo contexto de globalización el desafío para las sociedades locales está planteado en términos de insertarse en forma competitiva en lo global, capitalizando al máximo sus capacidades locales y regionales, a través de las estrategias de los diferentes actores en juego. Tercera Ponencia "El desarrollo local, sus retos y desafíos"· El fenómeno de desarrollo en el espacio local, es el espacio privilegiado para generar respuestas específicas al proceso global. Local significa aquí municipio y desde el punto de vista social, queda definido por una sociedad que reconoce una conducción política institucionalizada portadora de autoridad. Tanto las experiencias observadas en nuestro medio, ponen énfasis en la importancia de esta dupla sociedad y gobierno, con la posibilidad de generar los procesos sociales necesarios para lograr verdaderas transformaciones. Cuando se enfoca el tema en lo local, está claro que no se habla de experiencias aisladas micro emprendimientos, huertos, recolección de residuos, sino que se habla de procesos integrados, que importan una respuesta del medio local al planteo global". Segunda ponencia "El desarrollo local, reflexiones sobre lo que nos ha dejado la experiencia".

El municipio es la unidad base de la división político- administrativa del país. Se organiza y funciona con la participación ciudadana. Son elementos esenciales del municipio: el territorio, la población y el gobierno, los cuales deben interrelacionarse entre si a fin de lograr una unidad territorial coherente. Es un sistema de relaciones complejas que genera asociaciones entre individuos en función de determinados objetivos, que tiene su propia personalidad colectiva, dentro de un determinado marco de autonomía municipal.(Yadir,1999). En México, el actor institucional responsable de la promoción del desarrollo local es el municipio, a partir de las reformas al artículo 115 de la Constitución Política de los Estados Mexicanos. Por el proceso de descentralización de la vida social y económica se han ido otorgando responsabilidades a los gobiernos locales para que de manera concertada definan los rumbos municipales. Dicho proceso no ha podido consolidarse debido al peso histórico del autoritarismo y el centralismo, la ausencia de una cultura organizacional, la falta de cuadros preparados para asumir la modernización municipal. Las principales normas que regulan la vida y la acción municipal en México son La Constitución Política de los Estados Unidos Mexicanos, las Leyes y Reglamentos federales que de ella derivan, las Constituciones Políticas de los Estados, las Leyes Orgánicas Municipales, los Bandos de Policía y Buen Gobierno y los Reglamentos Municipales que cada ayuntamiento expide.

(García, 1999: 19-72.). El artículo 115 Constitucional establece las bases generales a partir de las cuales se concibe y se norma al Municipio. Este precepto señala la forma de organización del municipio en el marco del régimen nacional, su estructura interna, la personalidad jurídica del municipio, las responsabilidades, las relaciones y facultades que otros órganos de gobierno como las legislaturas locales tendrán con respecto al municipio, así como las facultades para decretar reglamentos. (Artículo 15 Constitucional). Con base en la normatividad establecida, diversos estudiosos del municipio en México han señalado las características y atribuciones municipales. Para Rodolfo García del Castillo el municipio debe entenderse a partir de cuatro aspectos: a) es un espacio de gobierno, b) un espacio geográfico, c) una comunidad social y cultural y d) un espacio económico. De acuerdo con este autor el municipio es una organización político-administrativa, "una agrupación con carácter de corporación de derecho público y como tal participa en la administración pública". El Municipio además es una circunscripción territorial, la más pequeña del país, gobernada por un Ayuntamiento. Finalmente, en su acepción económica, el municipio es "una institución de la administración pública local encargada de efectuar la gestión de recursos, formulación e implementación de política, en un territorio dado y en interacción constante con su comunidad". Por otra parte, las administraciones soportan presiones de los diferentes grupos que se mueven tanto en el nivel municipal, estatal y federal y en ocasiones logran respuestas centrales que etiquetan los recursos económicos para el desarrollo del Municipio. Así, en ocasiones las políticas en los diferentes niveles de gobierno divergen y pueden estar encontradas con las necesidades del Municipio. En este plano conviene, determinar cuál es el margen de maniobra que compete a las autoridades municipales y cuál es su capacidad para adecuarse o contrarrestar las políticas de nivel central.

En consecuencia, la política y la política económica, son dos instrumentos de Gobierno que permiten identificar la acción del Estado, el cual se encuentra representado por las acciones de Gobierno, que es quien actúa como figura central en el diseño e instrumentación de la política social, monetaria, financiera, salarial, de empleo, etc., todas ellas, se encuentran globalizadas por la política económica la cual está diseñada por el Gobierno para lograr determinados objetivos a nivel nacional. En México, los Estados de mayor desigualdad social y desarrollo local son Veracruz, Guerrero, Oaxaca, Chiapas y Puebla, los cuales concentran los niveles más altos de dispersión social en México. Ello implica que el grueso de sus habitantes carece de educación, salud e ingreso suficientes para generar su propio desarrollo, como lo dio a conocer a mediados de 2005 el Programa de las Naciones Unidas para el Desarrollo de la ONU-PNUD.(Guillén, 2005: 323)Esta instancia de las Naciones Unidas para el Desarrollo (PNUD) evidenció que la pobreza aumenta en los sectores más vulnerables cuando estos son víctimas de las crisis secuenciales, desde los años 90 pues tienen más dificultad de recuperar los bienes perdidos a diferencia de una persona con más recursos. Situación reiterada en el año 2006 con la escalada de precios de la canasta básica que pulverizó el salario mínimo para el año 2007.

El PNUD llamó desde entonces la atención de los gobiernos locales para que actúen en el combate a la pobreza o de lo contrario, la lucha contra la desigualdad hasta ahora para disminuir la inequidad estará en riesgo pues no se podrán cumplir los compromisos y metas del milenio para el 2015. Ahí se adelantaron datos y elementos del segundo informe sobre Desarrollo Humano en México <enfocado particularmente a los municipios> y, que fue presentado en el mes de julio 2005 al presidente de la República. En México el fomento del desarrollo económico y social desde el territorio municipal como actividad que debe promover y facilitar la municipalidad y por tanto el desarrollo local, tienen su fundamento jurídico en las principales normas que regulan la vida y la acción municipal como son la Constitución Política de los Estados Unidos mexicanos, las Leyes y reglamentos Federales que de ella derivan, las Constituciones Políticas de los estados y la leyes Orgánicas Municipales. Los Bandos de policía y Buen Gobierno y los Reglamentos Municipales que cada ayuntamiento expide. En este marco se refirieron los diferentes actores del desarrollo local a que, si bien el país ha logrado avances para disminuir la desigualdad en algunos niveles de educación y salud, los resultados siguen siendo limitados en materia de indicadores de resultados del desempeño social local, que es donde la brecha no se acorta y el estado de Puebla se encuentra en el cuarto de estados de esos indicadores. Las marcadas diferencias en los ingresos entre los habitantes del norte del país y del

sur del país pueden atribuirse a la falta de inversiones productivas. Ya que, la inversión, la formación bruta de capital es mucho más desigual… hay un proceso de polarización de la inversión de carácter productivo, esto se ve en parte a través de la región norte respecto a la región sur, como se evidencia en los últimos resultados de medición de la marginación a nivel nacional. En el segundo informe del PNUD-ONU se incluyeron nuevos elementos que han permitido lograr resultados continuos en el desarrollo sin reformas legales, solo voluntad política y recursos adicionales que los gobernadores de los estados que deben cumplir. Uno es la práctica democrática local, y otros están vinculados con la seguridad y el acceso a la justicia. Para el desarrollo y sobre todo para el desarrollo humano a nivel nacional y localmente se necesita de libertad y de certeza seguros en su país.

(Guevara: 1997). Las deficiencias en educación y salud e insuficientes ingresos per cápita, son las causas de esas desigualdades sociales-locales. De manera que en el país estos cinco estados entre los que se encuentra Puebla- concentran 30 % de la desigualdad social, a nivel nacional a partir de los informes sobre desarrollo humano. A nivel municipal el impacto en la materia se profundiza, especialmente en la región sur-sureste del país por la falta de adecuadas políticas que fortalezcan la rendición de cuentas y la aplicación eficiente de los servicios públicos, incluyendo la inseguridad, lo cual arroja que los pobres por estas dos causas, se ven más afectados y tienden a sufrir retrocesos cuando son victimas de alguna de ellas. El grupo de estados antes mencionados, han sufrido retrocesos cuando se aborda el componente de ingresos, salud y educación, lo cual hace que algunos municipios como los del Estado de Puebla presenten condiciones similares a los territorios de oriente medio, y en general toda la franja que corresponde al sur-sureste mexicano como puede observar en el mapa de la marginación territorial al año de 2005. En donde el mismo gobernador del Banco de México mencionó a mediados de 2005 que "a pesar de los avances alcanzados en materia de política social los esfuerzos del gobierno en materia de alivio a la pobreza han resultado insuficientes para atender las necesidades de la población".

Este tipo de consideraciones han sido soslayadas por estas políticas de rezago en los municipios, que responde a la falta de capacidad administrativa y de aplicación estipulada en la aplicación recursos federales como las participaciones y las aportaciones pues la falta de reforzamiento de eficientes prácticas de estrategias de desarrollo local, redundaría en mejor calidad de lo servicios públicos y la misma rendición de cuentas. (Cardarelli y Ronsfield: 1998). Por lo anterior la pregunta es ¿Cómo superar la subordinación de los programas sociales a los designios de las prioridades económicas neoliberales (control de la inflación, déficit-cero, tasas de interés atractivas para el capital financiero, reservas internacionales altas, Bolsa de Valores al alza etcétera) que rigen las políticas públicas impuestas por tecnócratas de los partidos políticos?. Al respecto un camino posible es la aprobación de leyes que promuevan la vigencia efectiva y plena de los derechos sociales. Se ha olvidado realizar una necesaria revisión por parte del gobierno federal, de la cruda realidad que vive el medio rural poblano y nacional ya que, la productividad en el campo es inferior a la media nacional, en tanto que 30 % de la Población Económicamente Activa (PEA) del sector primario está sin ingresos y 31 % gana menos de un salario mínimo; el 70 % del los 217 municipios son alta y muy alta marginación, lo que indica que ocho de cada diez poblanos de zonas marginadas viven en pobreza extrema, por eso Puebla se ubica en el lugar número 25 en cuanto a desarrollo humano. (Aguilar, 2000: 43).

CONCLUSIÓN

Las políticas de ajuste estructural, permitieron la autonomía del banco central, la participación extranjera en las ramas de la economía y la banca hasta llegar al 100%. La privatización de los bancos se alcanzó en un tiempo record al alcanzar la totalidad de los 18 bancos entre 1991 y 1994; la privatización de las empresas publicas similarmente se realizo rápidamente, pasando de 1155 empresas en 1982 a 215 en 1994 de las cuales mas de 440 fueron desaparecidas o liquidadas. Las políticas de estabilización definidas a nivel macroeconómicas no lograron sus resultados en la economía nacional y local. Teóricamente justifica que el proceso de globalización se debe plantear la cuestión del desarrollo local, dado que, hay que buscar una

inserción competitiva, donde el inmenso número de localidades seguirán marginadas al desaprovechar sus potencialidades locales.

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DETERMINACIÓN DEL POTENCIAL DE DESARROLLO DE UN CLÚSTER DE TECNOLOGÍAS DE LA INFORMACIÓN Y LA COMUNICACIÓN EN LA LAGUNA

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RESUMEN

En una economía cada vez más globalizada la competitividad empresarial y regional ha encontrado soluciones de mejora mediante las agrupaciones productivas o clústeres. En este contexto, la presente tesis tiene como objetivo general: Diagnosticar el sector de las Tecnologías de Información y Comunicación en la Comarca Lagunera y su percepción sobre la integración en clúster. La metodología empleada fue mixta en tanto inició como exploratoria para identificar antecedentes en el entorno, internacional, mexicano y los Estados de Coahuila y Durango. Para la investigación cuantitativa se utilizó método de muestreo probabilístico y el instrumento de recopilación de información fue validado anteriormente en el Clúster de Medellín, Colombia; quien autorizó su aplicación en nuestro contexto. Entre los principales resultados se obtuvo que Únicamente el 6.1 % de las empresas encuestadas tienen certificación ISO 9000, mientras que un 30.3 % de las empresas cuenta con al menos una certificación técnica para sustentar su profesionalismo. Sólo el 9.1 % de las empresas encuestadas exporta. Se revela la necesidad de mayor diversificación de productos y servicios. El 60.6 % de las empresas encuestadas no tenía conocimientos de la existencia de clúster de TICs en la región. Se recomienda utilizar estos estudios para crear un clúster de TICs en la región o consolidar las iniciativas existentes.

PALABRAS CLAVES: Cluster, Tecnologías de la Información y la Comunicación

ABSTRACT

In an increasingly globalized economy, business and regional competitiveness improvement solutions found by the productive groups or clusters. In this context, this thesis has the general objective: To diagnose the field of Information and Communication Technologies in the Laguna Region and their perception of integration cluster. The methodology used was mixed initiated as exploratory as to identify the background, international, and the Mexican states of Coahuila and Durango environment. Probability sampling method was used and the information collection instrument was validated earlier in the cluster of Medellin, Colombia for quantitative research; who authorized its use in our context. The main results obtained that only 6.1% of the surveyed companies have ISO 9000 certification, while 30.3% of companies have at least one technical certification to support their professionalism. Only 9.1% of companies surveyed exports. The need for greater diversification of products and services is revealed. 60.6% of companies surveyed had no knowledge of the existence of ICT cluster in the región. We recommend using these studies to create a cluster of ICT in the region or strengthen existing initiatives.

KEY WORDS: Cluster, Information Technology and Communication

JEL CODE: M19

INTRODUCCIÓN

Debido a la influencia de la globalización sobre las economías locales y la importancia de la concentración geográfica de las empresas para aumentar su competitividad se destaca la relevancia de los clúster para las Pequeñas y Medianas Empresas (PYME), en su camino hacia economías cada vez más globalizadas y basadas en conocimiento. (Capó Viciedo, Expósito-Langa, & Masiá Buades, 2007) Para analizar los motivos e implicaciones de estos mecanismos de integración empresarial, se platea por (Rozo Parra, 2011) quien cita a (Azua, 2005), que las empresas, con el avance de la globalización, han recurrido a agrupaciones industriales para mantener e incrementar su competitividad, y asegurar su posición en el mercado; por lo que en los últimos 30 años han proliferado de manera sostenida estas agrupaciones industriales a nivel mundial, las que traen consigo muchos beneficios al mejorar su competitividad e innovación a través de cooperación mutua, transferencia de conocimientos y de tecnología, mejoramiento de sus sistemas de logística, proveedores, entre otros, además de atraer de una manera importante empresas satélites que en conjunto ayudan al desarrollo y mejoramiento de la economía local.

De entre muchos términos que se utilizan en la industria para denominar este tipo de agrupaciones, el de "clúster" ha tomado un importante posicionamiento en la mente de los empresarios y académicos, y ha gozado de gran aceptación a pesar de ser un término anglo. Michael Porter, reconocido autor clásico en temas de Administración y Gestión Empresarial (Management), ha desarrollado toda una teoría sobre el tema, y su definición original es: "Clústeres are geographic concentrations of interconnected companies and institutions in a particular filed. Clústeres encompass an array of linked industries and other entities important to competition. They include, for example supplier of especialized inputs such as components, machinery, and services, and providers of specialized infrastructure Clústeres also often extend downstream to channels and customers and laterally to manufacturers of complementary products and to companies in industries related by skills, technologies, or common inputs. Finally, many clústeres include governmental and other institutions – such as universities, standards-setting agencies, think tanks, vocational training providers, and trade associations – that provide specialized training, education, information, research, and technical support." (Porter, 1998) En lo concerniente al sector de las TICs se argumenta que las mismas dan valor agregado para todos los demás sectores económicos, porque ayudan a que las empresas aumenten su productividad, mejoren la calidad de sus productos, disminuyan sus tiempos y costos. La Industria de TICs funciona como un integrador de distintas áreas de tecnología cuyo rol principal es dar soporte a los procesos, lo que resulta en incrementos de productividad. (Curiel, Köhler, & Soto-Villalobos, 2007) La industria del software, por su parte, forma parte del grupo de actividades económicas que conforman las tecnologías de información.

Estas, conjuntamente con la industria de hardware, los servicios y las comunicaciones, constituyen lo que se conoce como Tecnologías de Información y Comunicación (TICs) y su incorporación en los procesos de producción, comercialización, servicios, educación y administración pública es un factor clave para mejorar la competitividad de las organizaciones y los países. (Caro Encalada & Leyva Morales, 2008) Para el caso de las industrias de TICs en México, se ha podido observar que se desarrolla un mercado muy dinámico, el cual, desgraciadamente se encuentra dominado actualmente por empresas grandes transnacionales que cuentan con los recursos y con tecnología de punta para desarrollar sus productos y servicios, así como el recursos humano, para quienes dichas empresas representan las mejores fuentes de empleo. Se plantea demás que el impulso del gobierno en la conformación de este mercado resultó de fundamental importancia. Además de haber introducido el uso de los equipos de cómputo hace casi tres décadas, desde 1977 el gobierno destinó cantidades crecientes de recursos a la demanda de bienes y servicios de informática, las cuales alcanzaron un máximo de 600 millones de dólares en 1991. (Mejía Reyes, 2000) La Laguna cuenta con un potencial muy grande para el desarrollo de un clúster de TIC ya que se cuenta con el recurso humano capacitado de las diferentes instituciones educativas, además de ser una industria que no afecta negativamente el medio ambiente, no requiere de materia prima específica, genera empleos bien remunerados y no necesita de una infraestructura grande. Según representantes del Banco Mundial y de la

empresa consultora A.T. Kearney, este potencial ubica al Estado de Coahuila en el tercer lugar nacional, de acuerdo con tres indicadores principales: Aspecto Financiero, Recursos Humanos, Ambiente Económico y Político. Con lo anterior, es claro que la entidad posee el potencial para desarrollar la industria de las Tecnología de la Información. (Burciaga, 2014) Las Preguntas de Investigación son las siguientes:

¿Cuál es el estado actual de las iniciativas de clústerización en el sector de las TICs a nivel internacional, en México, y en particular en los Estados de Coahuila, Durango y la Comarca Lagunera?

¿Cómo se caracterizan las empresas de TICs de la Comarca Lagunera en cuánto a sus productos, servicios, comercialización?

¿Cómo se percibe en las empresas de TICs de la Comarca Lagunera su integración a las iniciativas de clúster existentes o a la creación de un nuevo clúster?

Objetivo General

Diagnosticar el sector de TICs en la Comarca Lagunera y su percepción sobre la integración en clúster.

Objetivos Específicos

Identificar referentes teóricos y metodológicos sobre la creación de clúster, así como factores de críticos de éxito en los clúster de TICs más avanzados en la República Mexicana.

Caracterizar el uso de las TICs en el estado de Coahuila y la muestra de empresas de ese sector encuestadas para esta investigación.

Analizar productos, servicios y cuestiones de comercialización en las empresas de TICs de la región metropolitana de La Laguna, así como sus potencialidades para integrar un clúster.

La metodología de esta investigación es mixta. En el aspecto cualitativo comenzó como exploratoria ya que se basó en la revisión bibliográfica y la consulta a expertos. La investigación cuantitativa deriva del procesamiento estadístico realizado a partir de la aplicación de un instrumento cedido por el Clúster Tecnología, Información y Comunicación de Medellín y Antioquia, a 33 empresas de TICs de la Comarca Lagunera. Se requiere mayor precisión en cuanto a la representatividad muestral, no obstante que en la actualidad el INEGI reporta que en la región metropolitana de La Laguna se encuentran 38 empresas dedicada a la industria de TICs, según los datos recopilados del DENUE. Los resultados de este estudio serán de utilidad porque revelan causas de un fenómeno que hasta hoy no ha sido documentado. Potenciar el desarrollo de clúster en el sector de TICs constituye sin dudas un factor detonante de desarrollo regional por la transversalidad del mismo. Sin duda alguna hemos podido ser testigos de la cantidad y calidad de materia prima que existe en nuestra región para el desarrollo de un clúster de TICs, contamos con una cantidad importante de universidades de donde año con año egresan recursos humanos calificados, tenemos una ubicación geográfica privilegiada, entre otros recursos que ayudan a impulsar este tipo de iniciativas.

La estructura del trabajo se presenta con una primera sección, que a modo de Marco teórico analiza la conceptualización y experiencias de clúster en general, en México y con particular referencia al sector de las TICs, identificando casos de éxito. La segunda parte establece la Metodología de esta investigación mediante la caracterización del uso de las TICs en el Estado de Coahuila y la precisión de las empresas que conformaron la muestra a la que se aplicó el instrumento de recopilación de información. En la sesión de Resultados y Discusión se analiza mediante tablas y gráficos derivados del procesamiento de la información recopilada la potencialidad de creación de un cluster de TICs con las empresas encuestadas. Finalmente se ofrecen Conclusiones, Recomendaciones, Referencias bibliográficas y Biografías de los autores. El

documento para publicar una síntesis tiene solo algunos resultados pues en el extenso que se somete a arbitraje para publicación es dónde se muestran todos,

REVISIÓN DE LITERATURA

Concepto de Clúster

Aun cuando es un término en inglés, parece existir un acuerdo poco polémico tanto en cuanto a la definición de lo que es un clúster como en cuanto a los beneficios que, para una determinada economía o región, conllevan su existencia y plena actividad. Se ha escrito mucho sobre el tema y se han traducido o adaptado definiciones en español, pero la definición original de Michel Porter, clásico en el tema es: "Clústeres are geographic concentrations of interconnected companies and institutions in a particular filed. Clústeres encompass an array of linked industries and other entities important to competition. They include, for example supplier of especialized inputs such as components, machinery, and services, and providers of specialized infrastructure Clústeres also often extend downstream to channels and customers and laterally to manufacturers of complementary products and to companies in industries related by skills, technologies, or common inputs. Finally, many clústeres include governmental and other institutions – such as universities, standards-setting agencies, think tanks, vocational training providers, and trade associations – that provide specialized training, education, information, research, and technical support." (Porter M. E., 1998)

Clúster de Tecnologias de la Información y Comunicación

A continuación se describen brevemente los clúster de TICs más reconocidos internacionalmente de acuerdo con la bibliografía consultada.

Silicon Valley: es un espacio geográfico de enorme dinamismo empresarial que abarca la parte sur de la Bahía de San Francisco, y específicamente el Valle de Santa Clara. Silicon Valley está asociado a las ciudades San José (que es la ciudad más importante en densidad de población), Palo Alto y Menlo Park; aunque también forman parte de éste valle Mountain View, Sunnyvale, Santa Cruz, Cupertino y Campbell, entre otras. (Rozo Parra, 2011)

Valle del móvil (Suecia): Tan sólo en el año 1999 alrededor de 40 empresas extranjeras en nuevas tecnologías, han decidido invertir en Suecia. Entre ellas están Motorola, Intel, Nortel Networks, Oracle, IBM y Nokia. Todas ellas, junto con las empresas suecas propiamente dichas, han encontrado entre la industria y los consumidores locales, el terreno apropiado para crear una especie de gran laboratorio que puede ser interesante observar. (Povedano Moreno, 2000)

Clúster TIC's Asturias: Según su página web http://www.clústertic.net el Clúster TIC Asturias es una asociación sectorial privada sin ánimo de lucro, creada en 2003, cuya finalidad principal es mejorar la competitividad del sector de las Tecnologías de la Información y las Comunicaciones (TIC) en el Principado de Asturias y contribuir a la búsqueda de soluciones que incrementen la productividad y la eficiencia empresarial. En la actualidad, está integrada por 46 empresas que representan a cerca de 2.500 empleos. (Asturias, 2009)

Clúster Medellin: es una iniciativa liderada por la Alcaldía de Medellín y la Cámara de Comercio de Medellín que tiene como objetivo incrementar de manera efectiva el crecimiento y la competitividad del sector TIC en los segmentos de Tercerización de Servicios de Alto Valor Agregado (Smart Services Outosurcing – SSO) y Creative Transmedia a nivel nacional e internacional, involucrando firmas, gobierno, comunidad educativa y las instituciones de colaboración (Antoquia, 2011)

Clúster de Tecnologías de la Información y la Comunicación en México y la Laguna

En México existen 32 clústeres de TICs en 26 entidades federativas, agrupan a 1340 actores y su facturación agregada es de 2.1 BUSD (García Romero, 2011)

Jalisco: es de los primeros estados mexicanos en comenzar con acciones encaminadas a desarrollar su industria de TICs. Contó con la ventaja de que en el estado se localizan desde hace más de 30 años empresas "ancla" de gran tamaño como IBM y HP, y otras más recientes como INTEL, Freescale Semiconductors, SIEMENS VDO y todas las Contract Manufacturers: SOLECTRON, Flextronics, Sanmima SCI, JabilCircuits, entre otras. Jalisco además de contar con el apoyo de empresas de talla internacional llevó a cabo una serie de políticas públicas que consolidaron el clúster. En especial se le dio énfasis en el proceso de diseño e implantación de las políticas públicas, haciendo el proceso de forma incluyente. Se siguió una amplia consulta y el diseño se realizó en conjunto con la industria, tomando en cuenta a las empresas ancla (multinacionales) así como a las pequeñas y medianas. Este proceso generó la vinculación entre los diferentes agentes y el trabajo en equipo han sido fundamentales para el éxito de la aplicación de la política. Lo anterior incluyó la vinculación entre la SE (federal) y el COECYTJAL (estatal). (Curiel, Köhler &Soto-Villalobos, 2008)

Aguascalientes: se presenta como un caso interesante ya que el clúster se desarrolla a través de la intervención de la política pública local y la colaboración con la sociedad. El clúster de software se agrupan cerca de 30 empresas, la Secretaría de Desarrollo Económico, tres universidades locales y el INEGI. Se comenzó con una serie de reuniones de contactos y planeación que desembocaron en acciones de capacitación y cooperación entre los participantes. Las universidades pertenecientes al clúster han modificado su currículo para adaptarla a las necesidades de las empresas locales. (Curiel, Köhler &Soto-Villalobos, 2008)

Cluster de Tics en Coahuila y Durango

Los clúster que se han identificado mediante la revisión de literatura y la consulta a expertos son: En el Estado de Coahuila: Coahuila: Consejo de la Tecnología de la Información de la Laguna (CTI Laguna Coahuila), Clúster de Tecnologías de la Información de la Región Sureste de Coahuila, Coahuila IT Clúster. En el estado de Durango: Corporativo MiPYME de Alta Tecnología (Burciaga, 2014) También existe la Red de Innovación de TICs (INNOVATIC) del Consocio de Redes Colaborativas de Innovación.

METODOLOGÍA

La investigación comenzó como exploratoria-documental para identificar las referentes teóricos y metodológicos sobre clúster y experiencias exitosas en otros países y en México, con particular énfasis en el sector de TICs. También se clasifica como de tipo descriptiva ya que según la definición dada por Aristides Vara *"Los diseños descriptivos son, generalmente, cuantitativos. Son estudios que se abocan más a la amplitud y precisión que a la profundidad. Se realizan con poblaciones numerosas y abarcan un gran número de variables y correlaciones". "Los diseños descriptivos se usan para medir cuantitativamente las variables de una población, para obtener índices matemáticos; tales como índices de correlación, porcentajes y frecuencias".* (Vara Horna, 2008)

En lo cualitativo también la encuesta aplicada al final tiene preguntas abiertas que revelan las percepciones de los empresarios acerca de su participación y del funcionamiento general de los clúster de TICs. El tipo de muestreo de esta investigación será probabilístico simple, cuya definición nos la provee Aristides Vara de la siguiente manera *"Este tipo de muestreo alcanza mayor rigor científico, pues cumple con el principio de equi-probabilidad; según el cual todos los elementos de la población tienen la misma probabilidad de ser elegidos en una muestra. La muestra probabilística, es la más adecuada para identificar índices y*

describir poblaciones mediante muestras. Por eso, este tipo de muestreo es típico y necesario cuando estás realizando investigaciones cuantitativas, descriptivas y correlacionales." Tomando en cuenta que el tipo de nuestra investigación coincide con las características que menciona Aristides, el muestreo probabilístico es el que se adecua a las necesidades de la investigación. La mayoría de las empresas que se desarrollan en la rama de las TICs en la comarca lagunera son micro pequeñas y medianas empresas, las cuales se dedican al desarrollo de software para administración básicamente, existen otras en el área de las aplicaciones y BPO En la actualidad el INEGI a través de DENUE reporta que en la región metropolitana de La Laguna se encuentran 38 empresas dedicadas a la industria de TICs, En entrevista al Director de CANIETI el mismo informó que tenía 41 empresas agremiadas. El instrumento que fue aplicado a las 33 empresas por medio de encuestas a partir de lo que se caracterizaron las empresas de TICs fue validado por el Clúster Tecnología, Información y Comunicación de Medellin y Antioquia a través de la Red Clúster de Colombia.

RESULTADOS Y DISCUSIÓN

Una primera caracterización de las empresas encuestas estuvo referida a su antigüedad contando con 14 empresas (para un 42.4 %) con una antigüedad de 1 a 5 años, y 15 empresas (para un 45.5 %) con una antigüedad de 5 a 15 años. Tres empresas tenían de 15 a 25 años y 1 menos de 1 año. Lo que demuestra el hecho de la solidez de las empresas y su permanencia en el mercado. Respecto a su tamaño, el mayor porcentaje de las empresas son micro empresas las cuales representan un 81.8% de la muestra, y en menos porcentaje las grandes y las pequeñas. El mayor porcentaje de las empresas tienen presencia local las cuales representan un 42.4% de la muestra, sin embargo también hay un alto porcentaje de empresas que tienen presencia regional con un 39.4%, esto puede deberse a que muchas de ellas trabajan a distancia por medio electrónicos lo que permite tener un mayor alcance y tener clientes en otras partes de la región. En cuanto al número total de sus empleados, el mayor porcentaje de las empresas cuenta con 5 empleados las cuales representan un 27,3% de la muestra, seguido de 3 empleados que representa el 12.1% de la muestra, es comprensible que al ser la mayoría micro empresas y al ser de un giro que no implica el tener mucho personal, la cantidad de empleados sea pequeña.

De estos empleados totales, en cuanto al número de empleados administrativos, el mayor porcentaje de las empresas cuentan con 1 empleados administrativo lo cual representa un 27,3% de la muestra. En cuanto al número de ingenieros que tienen empleados, las empresas cuentan con 2 ingenieros en su mayoría, lo cual representa un 30.3% de la muestra, en la mayoría de las empresas entrevistadas los dueños o directores de las empresas fungen como ingenieros en sus procesos y no adoptan una cultura administrativa. Respecto al número de técnicos que tienen empleados, las empresas cuentan con 2 y 3 empleados técnicos en su mayoría, lo cual representa un 21.2% de la muestra, cabe mencionar que en algunos casos, son tomados como técnicos, recién egresados de las carreras de ingeniería donde pueden tener sus primeras experiencias. Un aspecto muy importante para que las empresas puedan incorporarse en los cluster y otras formas de aglomeración productiva es que sus procesos estén certificados. La Tabla 1 muestra el comportamiento de estas empresas en lo referido a la certificación en las Normas ISO 9000.

Tabla 1: Certificación ISO9000

		Frecuencia	Porcentaje	Porcentaje Válido	Porcentaje Acumulado
Válidos	0	20	60.6	60.6	60.6
	Certificada	2	6.1	6.1	66.7
	Interesada	11	33.3	33.3	100.0
	Total	33	100.0	100.0	

En cuanto a certificaciones la tabla 1 nos muestra el porcentaje de empresas encuestadas que poseen la certificación en calidad ISO 9000, para esta variable, únicamente el 6.1% de la empresas encuestadas tienen esta certificación, de acuerdo a los comentarios de la empresas esta certificación no es tan importante para

ellos, únicamente se vuelve relevante cuando trabajan con clientes grandes que exigen ese nivel de certificación.

Tabla 2: Certificación ISO 27001

		Frecuencia	Porcentaje	Porcentaje Válido	Porcentaje Acumulado
Válidos	0	14	42.4	42.4	42.4
	Interesada	19	57.6	57.6	100.0
	Total	33	100.0	100.0	

La Tabla 2 nos muestra el porcentaje de empresas encuestadas que poseen la certificación ISO 27001, la cual especifica los requisitos necesarios para establecer, implantar, mantener y mejorar un sistema de gestión de la seguridad de la información, a diferencia de la anterior el porcentaje mayor de empresas dijo estar interesada en este tipo de certificación (57.6%) ya que da una mayor seguridad de la información que maneja a sus clientes y va más acorde al giro del sector.

Tabla 3: Otras Certificaciones

		Frecuencia	Porcentaje	Porcentaje Válido	Porcentaje Acumulado
Válidos	0	16	48.5	48.5	48.5
	1	10	30.3	30.3	78.8
	2	6	18.2	18.2	97.0
	3	1	3.0	3.0	100.0
	Total	33	100.0	100.0	

En la tabla 3 nos enfocamos en cualquier otra certificación que puedan tener las empresas, más enfocadas a lo técnico y que de alguna manera les dé un plus al momento de dirigirse con sus clientes. Sin embargo podemos observar que lamentablemente la mayoría de las empresas no cuentan con ningún tipo de certificación. A pesar de eso un 30.3 % de la empresas cuenta con al menos una certificación técnica para sustentar su profesionalismo.

Tabla 4: Exportación

		Frecuencia	Porcentaje	Porcentaje Válido	Porcentaje Acumulado
Válidos	No	22	66.7	66.7	66.7
	proyecta hacerlo	8	24.2	24.2	90.9
	Si	3	9.1	9.1	100.0
	Total	33	100.0	100.0	

El porcentaje de empresa de la región que exporta algún producto es muy bajo y corresponde al 9.1% de las empresas encuestadas, sin embargo existe mucho interés por las empresas de poder lograr exportar sus productos, esto se ve reflejado en los datos que arroja la tabla 4. Respecto a los productos que tienen las empresas de TICs de la región, se pudo comprobar que una gran mayoría se dedican al desarrollo de software administrativo, es decir (Enterprises Resources Planning, ERPs por sus siglas en inglés) u otros sistemas que sirvan a las empresas para llevar a cabo su gestión administrativa, esto representa el 39.4% de las empresas encuestadas, existen otras servicios y productos como el diseño de sistemas, venta de equipos, control y automatización y desarrollo de software más especializado, sin embargo son la minoría de las empresas, dentro de los comentarios que nos hicieron los empresarios está la necesidad de las empresas por diversificarse, y aunque a raíz de la reforma fiscal se han encontrado con una buena oportunidad en el mercado, existe una alta oferta para ese nicho de mercado, sin embargo es necesario voltear a ver otros nichos de mercado que tienen necesidad de tecnología y que este sector podría satisfacer esa necesidad ofreciendo un impulso en la generación de innovación en los sistemas.

Los sectores están enfocados a los que enfocan sus productos, según los resultados de la encuesta, muestra que la mayoría de las empresas proveen al sector de manufactura con un 30.3%, seguido de internet (e-commerce; mercadeo internet; redes sociales) con un 21.2%, sin embargo hay un alto porcentaje que no tiene un sector en particular y es más diversificado.

Tabla 5: Conocimiento de Clúster

		Frecuencia	Porcentaje	Porcentaje Válido	Porcentaje Acumulado
Válidos	No	20	60.6	60.6	60.6
	Si	13	39.4	39.4	100.0
	Total	33	100.0	100.0	

La Tabla 5 muestra un resultado que resultó muy sorpresivo, ya que del 100 por ciento de las empresas encuestadas, el 60.6% que representa la mayoría, manifiesta no tener conocimiento de la existencia de un clúster de TICs en La Laguna, esto nos activa una alerta como área de oportunidad para los clústeres ya establecidos ya que no han sido efectivos al momento de acercarse a las empresas.

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EQUITY CROWDFUNDING: MODELO DE VALUACIÓN FINANCIERA PARA EMPRENDIMIENTOS

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RESUMEN

La inclusión financiera toma relevancia en la última década, el riesgo asumido genera elevadas tasas de interés lo que impide el desarrollo. La utilización de la tecnología como lo es el Internet hace posible conectar a emprendedores con millones de personas haciendo posible la existencia de herramientas como Equity Crowdfunding (ECF). Críticos plantean la cancelación, prohibición o que sea dirigido sólo a unos pocos, los que poseen capital y tienen sus asesores de inversión. Sin embargo esto es contradictorio, el objetivo es llegar a las masas. ECF es desarrollar el hábito de ahorro-inversión al mundo en general, generar una alternativa de financiamiento para emprendimientos que carecen de posibilidades, con una propuesta clara que realmente sea utilizada en forma masiva. Esto significa impulso a la inversión de una nación, al ahorro y por lo tanto al crecimiento de un país. La investigación se concentra específicamente en ECF. De las debilidades que presenta en la actualidad, se busca dar solución a una de ellas: la valuación financiera de los emprendimientos sujetos a esta modalidad teniendo como objetivo definir un método de evaluación específico para emprendimientos sujetos a ECF.

PALABRAS CLAVE: Emprendimientos, Equity Crowdfunding, Valuación

EQUITY CROWDFUNDING: FINANCIAL EVALUATION MODEL FOR ENTREPRENEURSHIP

ABSTRACT

Financial inclusion becomes relevant in the last decade; the assumed risk generates high interest rates which prevents the development. The use of technology such as the Internet makes possible to connect entrepreneurs with millions of people making possible the existence of tools like Equity Crowdfunding (ECF). Critics suggest the cancellation, prohibition or to be directed only to a few, those who own the capital and have their investment advisors. However this is contradictory, the goal is to reach the masses. ECF means to develop the habit of saving-investment to the world in general, generating a financial alternative for entrepreneurs, with a clear proposal that will be used in a massive way. This means boosting investment for a nation, savings and therefore the growth of a country. The research focuses specifically on ECF, it seeks to provide a solution to one of the weaknesses presented today: the financial valuation of ventures liable to this modality, aiming to define a specific evaluation method for projects subject to ECF.

JEL: G21, G23, H43, L26, M13, O16, O22

KEYWORDS: Entrepreneurship, Equity Crowdfunding, Valuation

INTRODUCCIÓN

Las empresas han cambiado el mercado como ejemplo de lo anterior se tiene a Apple y Dell en hardware, Microsoft en software, Google la búsqueda, Amazon la comercialización, Facebook en comunicación, PayPal la paga electrónica. La forma de hacer negocios hoy en día es muy diversa ya que los nuevos empresarios aunados a los ya existentes utilizan los avances tecnológicos no solo para comercializar sus productos sino incluso para buscar nuevas formas de financiarse. Una nueva imagen es la conocida como emprendedores estos son quienes vienen empujando con un nuevo cumulo de herramientas para comercializar y para obtener créditos o financiamiento. No sólo el cliente es el objetivo de las organizaciones sino un eslabón de *la co-creación de valor,* donde éste *deja de ser el centro y es parte de una creación conjunta* (C.K. & Ramaswamy, 2004), es decir la empresa no trata de complacer al cliente, sino que es parte de la experiencia. *El CF es un medio de co-creación de valor* (Quero & Ventura, 2014) que permite reunir inversores, empresarios, especialistas y público en general.

Los emprendedores tienen escasas posibilidades de conseguir fondos para sus proyectos ya que las instituciones bancarias no les otorgan recurso, o en caso afirmativo les conceden este con tasas elevadas que hacen inviable el acceso. El CF como herramienta de financiamiento hoy se posiciona dentro las nuevas alternativas entre otras opciones cómo Capital Semilla, Inversionistas Ángeles, Capital de Riesgo. Una organización, particularmente un emprendimiento, necesita determinado lapso de tiempo para comenzar a generar resultados. Dado que los préstamos se exigen de forma inmediata y ahogan al proyecto, una solución es ofrecer períodos de gracia necesarios para que el proyecto comience a generar resultados. Equity Crowdfunding (ECF en adelante) permite desarrollar emprendimientos sin el riesgo inmediato de bancarrota, de iliquidez, debido a que las personas son parte y tienen dividendos únicamente cuando el proyecto esté generando utilidades. Es una alternativa con menos presión si los fundadores están dispuestos a ceder parte de sus negocios.

De acuerdo al valor actual de unidades de inversión (UDIS en adelante), la persona debe tener en promedio casi ocho millones de pesos mexicanos en valores o dos millones seiscientos cincuenta mil pesos mexicanos en ingresos brutos anuales cada uno de los últimos dos años. Hay posiciones a favor y en contra de la liberación del ECF, como resultado de marcos regulatorios débiles ya que sin medidas adecuadas un acceso masivo puede llevar a una crisis. Por lo expresado surge la siguiente pregunta de investigación ¿Para determinar un método de valuación a emprendimientos sujetos a EFC qué elementos se deben considerar? Siendo el objetivo general del presente definir método de valuación específico para emprendimientos sujetos a ECF. Y como hipótesis Con el método propuesto para valuar emprendimientos sujetos a ECF se logra un valor de referencia para el inversionista y el emprendedor.

REVISIÓN LITERARIA

El mercado de valores en EUA es fuertemente regulado desde 1933, esto restringe la manera en que los negocios ofertan sus acciones o deuda así como los habilitados a invertir dado que no favorece a empresas pequeñas y emprendimientos. En respuesta a los problemas y el surgimiento de nuevas tecnologías como redes sociales, el Presidente de los EUA, Barack Hussein Obama firma en abril del 2012 la ley Jobs Act. En ésta, cada emisor no puede recaudar más de un millón por año y todos por lo menos pueden invertir dos mil dólares anuales. Aquellos que tengan un ingreso menor a cien mil dólares pueden invertir cómo máximo dos mil dólares o 5% de su ingreso anual, por lo tanto, el que gane cien mil dólares puede invertir cómo máximo cinco mil dólares, pero el que no tiene ingreso igual puede invertir dos mil dólares. Para desarrollar un potencial de crecimiento a largo plazo con orientación a la exportación, servicios e innovación se enfatiza en los objetivos más importantes: medios masivos de información, el comercio, finanzas y seguros y la electricidad. *La viabilidad de bancos locales, no grandes corporativos como Industrial and Commercial*

Bank of China, John Pierpont Morgan, Hong Kong and Shangai Banking Corporation (Forbes the World´s Biggest Public Companies, 2015).

En México CF es un vehículo de financiamiento viable cómo alternativa a los bancos tradicionales de deuda y está creciendo mucho en popularidad. Si bien no hay un marco regulatorio específico, existe la Asociación de Plataformas de Fondeo Colectivo (AFICO en adelante), formada por la mayoría de las plataformas y dentro de sus cometidos está el *elaborar una propuesta legislativa específica para la regulación* (Asociación de Plataformas de Fondeo Colectivo A.C., s/f). El CF en México tiene el potencial de crear un nuevo mercado de capitales, sin embargo, es necesario expandir el artículo 8 de la ley de mercado de valores al limitar el CF a inversionistas calificados, quitando la posibilidad que sea masivo.

METODOLOGÍA

De acuerdo al problema que se plantea junto a los objetivos e hipótesis, el tipo de investigación es un análisis documental. A su vez tiene rangos de tipo descriptivo ya que se reseñan las características de la situación y *explicativo* al tener *como fundamento la prueba de hipótesis* (Bernal, 2006). Respecto al diseño de investigación es pre experimental al ser de un caso único, un grupo estático. Para este tipo investigación se adapta el diseño de teoría fundamentada ya que las disponibles no son capaces de explicar el planteamiento del problema en base a la unidad de análisis. Afirmar que el estudio se realiza para emprendimientos implica delimitar el trabajo y dejar afuera del análisis otras etapas de la empresa como consolidación y madurez. A su vez se limita a los que no tengan flujos de fondos posibles de proyectar. Es una muestra por conveniencia no probabilística a consecuencia de la limitación en información para valuar emprendimientos no se selecciona una región en particular ya que se pretende recabar toda la información posible existente sobre valoración de este tipo de negocios con la característica de la etapa en la que se encuentran. Para la recolección de datos se toman fuentes que no sean mayores a cinco años. Hay excepciones cuando no hay fuente reciente o es importante la cita de dicho autor. A su vez dentro de la recolección documental se busca variedad en las fuentes.

El Emprendimiento 1 está localizado en Uruguay. Su nombre comercial es Prestacel y está dirigido por Rodrigo Camean, director del proyecto. Comienza en enero de 2015, desarrolla una página web piloto y comienza a dar sus primeros préstamos con fondos del emprendedor, de familia y amigos. Estos están dirigidos al consumo y el modelo de negocios está en el spread de las tasas de interés. El segundo emprendimiento es un restaurante en Zapopan, México y está dirigido por Juanita Guerrero, directora del proyecto. El nombre comercial es Pactli y ofrece productos y servicios dirigidos al consumidor a través de un servicio óptimo y económico en Arcos de Zapopan para los habitantes del mismo y sus alrededores atendiendo al público en general y particular.

Para el resultado del emprendimiento 1 se realiza las proyecciones a tres años tomando los remanentes del año en curso. El objetivo de la empresa es poder prestar ciento cincuenta mil dólares mensuales, por lo tanto tiene necesidad de flujos adicionales. A partir de un determinado tiempo, el mismo cobro de intereses permite reinvertir, volver a prestar y no necesita mayor inversión. Este proyecto si bien esta en otro país, se realiza la conversión a pesos mexicanos. El tipo de cambio peso mexicano dólar a utilizar es 17.0771 (Tipo de cambio al 29 de setiembre de 2015, según Banco de México) y tipo de cambio peso uruguayo a dólar es 28. En particular, los primeros nueve meses se necesita de inyección adicional de fondos, pero luego la misma cobranza no sólo permite mantener el objetivo sino que comienza a crecer. El supuesto es que no hace reparto de utilidades durante la proyección de los flujos a tres años para dejar crecer el emprendimiento. Para los primeros dos años se ajusta el capital fijo entre gastos de administración y recursos humanos de acuerdo a estimaciones del emprendedor en diez mil dólares. Esto incluye salarios, renta, gastos de luz, comunicación, agua, papelería y más. Sin embargo, por aumento de volumen en préstamos para 2017 se destina tres mil dólares más. La empresa pronostica dar préstamos a once cuotas promedio de cuatro mil trescientos cincuenta y cinco pesos mexicanos en base a análisis de mercado junto

a información histórica. Para hallar el costo del capital se utiliza la formula CAPM donde la tasa libre de riesgo corresponde al *2,05%* (U.S. Departament of the treasury, 2016) de bonos del gobierno de EUA a 10 años, el riesgo de mercado *6,56%,* más el factor país de Uruguay 1,90% y un multiplicador que aumenta un 50% al ser emergente. Para la tasa g se toma el promedio de los últimos veinte años de variación del PIB de Uruguay, de 1995 a 2014 del Banco Mundial y el resultado es 3,10%. La información para obtener el resultado 2 se obtiene a través de las siguientes tablas:

Tabla 1: Emprendimiento 2 Resultados Mensuales

Productos	Tamaño	Cantidad Mensual	Ingresos Mensual	Costos Mensual	Rentabilidad Mensual	Porcentaje Participación
Mermeladas	250 gr	240	12.000	7.200	4.800	3,24%
	125 gr	360	9.000	5.400	3.600	2,43%
	45 gr	120	1.800	960	840	0,57%
Vinagretas	Normal	120	8.400	6.000	2.400	1,62%
Muffins	Normal	480	5.760	2.400	3.360	2,27%
Pasteles	Grandes	2	1.000	400	600	0,41%
	Medianos	2	600	300	300	0,20%
	Pequeños	12	960	600	360	0,24%
Licores	1 Litro	12	1.200	540	660	0,45%
	1 Litro	12	1.440	720	720	0,49%
Comida	Porción	3.312	115.920	66.240	49.680	33,58%
	Porción	4.032	181.440	100.560	80.640	54,50%

Fuente: Propia.

De acuerdo a información que se recaba estos son los siguientes presupuestos para los costos fijos:

Tabla 2: Emprendimiento 2 Planificación Mensual Gastos Fijos

Concepto	Costos
Luz	300
Gas	500
Mantenimiento	500
Agua	200
Renta	6,000
Salarios	22,000
Cargas sociales	7,700
Marketing	1,000
Luz	300
Total	38,200

Nota: Gasto Mensual Fuente: Propia

Esto se extrapola para todo el año sin depender de la venta del comercio. Para realizar el emprendimiento se necesita equipo, remodelación del local, capital de trabajo para dos meses y otros gastos. Entre todas las secciones el financiamiento requerido es ciento quince mil seiscientos noventa pesos mexicanos. La tasa libre de riesgo y mercado se mantiene. El riesgo país de México es *0,0120* (Damodaran, 2015). No se aplica el multiplicador cómo nación emergente tomando en consideración que está dentro de los países que conforman el grupo de los veinte. La tasa de impuesto sobre la renta para México estimada es del 28%. La beta desapalancado de una empresa del sector restaurantes es de *0,72* (Damodaran, Betas by sector, 2015). No obstante, en este caso el proyecto puede obtener parte de financiamiento por el Fondo Jalisco de fomento empresarial, hasta cincuenta mil pesos mexicanos con requisitos que determina el fondo a un 15% de tasa de interés. En base al financiamiento requerido se determina que el 43% es con deuda y el 57% con fondos propios. Para la valuación se utiliza el beta apalancado. Para la obtención de crecimiento se toma veinte años para atrás del PIB de México y cómo resultado el país crece los últimos veinte años 2,48% *promedio PIB de México* (Banco Mundial, 2015). Para la obtención del resultado 3 y 4 se debe completar datos en la página web de Cayenne Consulting.

Respecto a los resultados 5 y 6, una de las premisas de Berkus es que deben ser proyectos que tengan un potencial de ingresos de al menos veinte millones de dólares durante cinco años. Por lo tanto, no se puede

aplicar para los dos emprendimientos seleccionados ya que tienen ingresos menores. El modelo Scorecard corresponde a los resultados 7 y 8. Es el producto de un factor a calcular por el promedio del valor de emprendimientos similares en el sector. Sin embargo, determinar la media de empresas similares es complicado por limitaciones de información. De todas formas, se toma el promedio de valuaciones a proyectos que maneja el modelo, dos millones de dólares. Los resultados 9 y 10 corresponden al de Equitynet. En este modelo se utiliza la calculadora de la página. Se deja por sentado las variables utilizadas. La moneda que maneja el método son dólares por lo tanto se hace la conversión y luego el resultado se convierte a pesos mexicanos. Las variables seleccionadas se muestran en las tablas (3) y (4).

Tabla 3: Variables Equitynet Seccion 1

N°	Emprendimiento 1	Emprendimiento 2
1	70000	3000
2	2 meses	4 meses
3	Dos semanas	1 mes
4	6	6
5	10%	5%
6	5	0
7	10	15
8	3	3

Nota. Variables en calculadora del modelo Equitynet para la probabilidad de éxito. Fuente: Propia.

Tabla 4: Variables Equitynet Seccion 2

N°	Emprendimiento 1	Emprendimiento 2
1	64%	61%
2	Financial services	Consumer products
3	77000	2000
4	70000	0
5	52000	6000
6	1730000	58000
7	2200	4500
8	800000	77000

Nota. Variables en calculadora del modelo Equitynet para la probabilidad de éxito. Fuente: Propia.

Para el resultado 11 en base al objetivo mensual de prestar ciento cincuenta mil dólares mensualmente pasado a pesos mexicanos, la cantidad a prestar es quinientos ochenta y ocho préstamos a cuatro mil trescientos cincuenta y cinco pesos mexicanos. Esto genera ingreso por intereses de dos mil treinta y tres pesos mexicanos. Los costos variables son diecisiete pesos mexicanos por once cuotas y sesenta y ocho pesos mexicanos por el otorgamiento. El impuesto al valor agregado no se agrega ya que el cobro y pago tiene efecto cero. La inversión inicial, lo que necesita la organización para lograr el objetivo es catorce millones doscientos catorce mil novecientos cincuenta y nueve. Los costos fijos estimados son doscientos veintidós mil dos pesos mexicanos por mes. A los flujos se aplica el 60% para el primer año, 80% para el segundo y 100% al tercer año. Los datos respecto a la tasa son los mismos manejados al método 1.
Tasa libre de riesgo 2,05%, mercado 6,56%, 0,019 por factor país, 3,5% por el valor de iliquidez y se le agrega la inflación de Uruguay *8,9%* (Datos macro, 2015). Respecto al beta se mantiene 1,81 al no encontrar información necesaria para poder desapalancarlo. Respecto al factor i obtiene diez puntos por plan de negocios, cinco puntos por el prototipo, un punto en el valor del producto, un punto en propiedad intelectual, menos un punto en la competencia por las condiciones de mercado, menos dos al ser los productos de la competencia muy buenos, cuatro puntos en clientes potenciales, tres puntos en alianzas estratégicas, cinco puntos en la fuerza del equipo, dos puntos en aspecto legal y tres puntos en la experiencia del emprendedor. Se realiza los siguientes pasos para el resultado 12. El precio de venta y costos variables se calculan para cada producto. La inversión inicial, en este proyecto es ciento quince mil seiscientos noventa pesos mexicanos y los costos fijos estimados doscientos veintidós mil dos pesos mexicanos mensual.

En cuanto al factor de descuento se repite las tasas de riesgo utilizadas. Sin embargo, para este modelo se utiliza el beta desapalancado 0,72. De la misma forma que se trabaja en el método 1 no se agrega la variable por nación emergente pero si la inflación de México 2,48% (Banco de México, 2015). Para el factor i se obtiene diez puntos por plan de negocios, cinco puntos por el prototipo, se resta un punto en el valor del producto, menos dos puntos en propiedad intelectual, un punto en la competencia por las condiciones de mercado, menos un punto al comparar productos de la competencia, cuatro puntos en clientes potenciales, cero en alianzas estratégicas, cinco puntos en la fuerza del equipo, menos uno en aspecto legal y dos puntos en la experiencia del emprendedor.

RESULTADOS

En la tabla 5 se muestran los resultados de las valuaciones realizadas en pesos mexicanos de ambos proyectos mediante los seis modelos.

Tabla 5: Resultados

Resultado	Valoración	
1	57.586.441	Método 1 Emprendimiento 1
2	12.142.381	Método 1 Emprendimiento 2
3	-	Método 2 Emprendimiento 1
4	-	Método 2 Emprendimiento 2
5	No se puede calcular	Método 3 Emprendimiento 1
6	No se puede calcular	Método 3 Emprendimiento 2
7	13.046.904	Método 4 Emprendimiento 1
8	2.595.719	Método 4 Emprendimiento 2
9	8.538.550	Método 5 Emprendimiento 1
10	1.622.325	Método 5 Emprendimiento 2
11	5.448.408	Método 6 Emprendimiento 1
12	2.492.604	Método 6 Emprendimiento 2

Fuente: propia

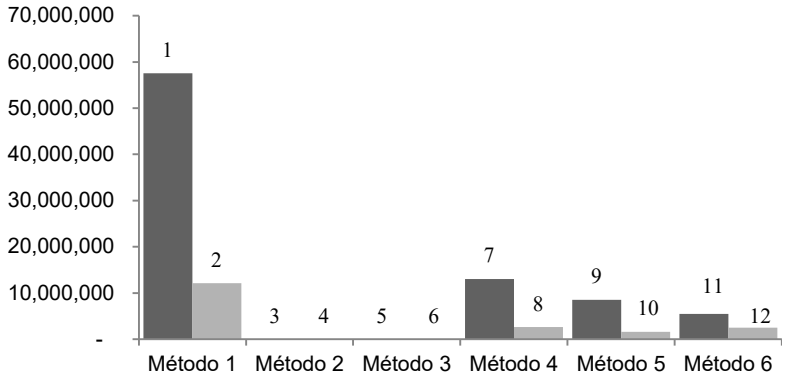
A continuación se presentan los datos por emprendimiento y métodos en la figura (1) y (2). El resultado 1 y 2 son los valores más altos. Es consistente al pertenecer ambos al descuento de flujos de fondos el cual no está diseñado exclusivamente para emprendimientos y no pondera diferentes riesgos que éstos si tienen. Respecto al resultado 1 y 11, el valor de la empresa de acuerdo al método 6 representa un 9% sobre el descuento de flujo de fondos. La mayor parte de la explicación está en el factor i, la tasa de descuento y el valor terminal. En este caso puntual los betas son iguales por limitación de información pero el del modelo 1 al ser apalancado es mayor que el del propuesto. En la parte de flujos, el modelo 6 más que agregar riesgos, busca sencillez para la elaboración. Tomando en cuenta que estos casi nunca son alcanzados, se propone simpleza al manejar únicamente precio, costos variables y fijos y certeza al separar la cantidad. Finalmente otro elemento que hace diferencia en el valor es la probabilidad de éxito.

Es importante tomar esto en cuenta ya que el inversor está dejando fondos en proyectos en donde la gran mayoría fracasa. Por lo tanto, se decide castigar el valor terminal, factor de mayor incertidumbre no sólo porque es del año cuatro en adelante sino por su forma de cálculo a crecimiento. En definitiva, el modelo 1 no es para este tipo de proyectos. Sin embargo cómo es el más aceptado, se toma como base para diseñar el modelo 6, ya con las nuevas variables identificadas para su valuación.

Continuando con los mismos métodos pero pasando al emprendimiento 2, el resultado 12 representa un 21% del valor hallado en el modelo 1. Una de las explicaciones porque no mantienen la misma proporción respecto al descuento de flujos de fondos, es que en la propuesta se agrega en la tasa de descuento el factor inflación. Para el Prestacel (emprendimiento 1) representa un aumento de 8,9% mientras que para Pactli (emprendimiento 2) únicamente un 2,48%. Junto a otras variables, el factor para Prestacel (emprendimiento

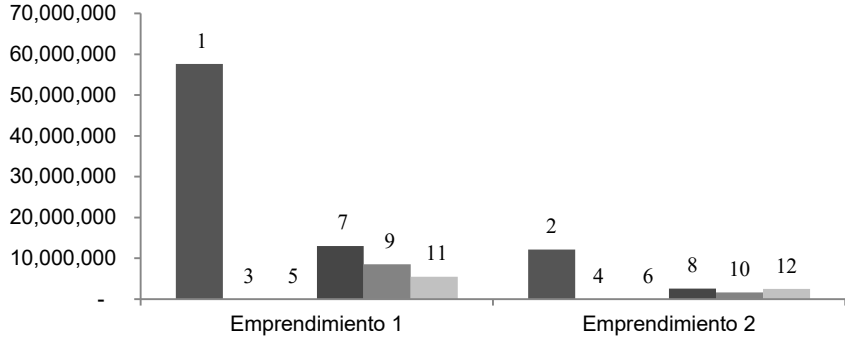
1) pasa de 13,52% a 27,27% y para el segundo de 9,43% a 12,14% en el propuesto. Para Uruguay un 27,27% es razonable ya que los bonos del gobierno pagan 15% anual aproximadamente. Por lo tanto, los cambios realizados son razonables. El resultado 3 es cero. Este método hace más hincapié para emprendimientos altos en tecnología. No es el caso de Prestacel (emprendimiento 1). El objetivo es resaltar los factores claves que los inversores tienden a considerar al evaluar una inversión.

Figura 1: Resultados Por Método



Fuente: Propia

Figura 2: Resultados por Emprendimientos



Fuente: Propia

Para Pactli (emprendimiento 2) el resultado 4, es cero. Se considera razonable ya que en comparación con el emprendimiento 1 es más chico y está menos desarrollado. Sin embargo, respecto al propuesto, que el resultado sea cero se considera extremo ya que hay variables que demuestran hitos realizados en ambos proyectos. A su vez en base a los montos que maneja algunas preguntas, se infiere que el modelo está enfocado para proyectos grandes. La propuesta, no sólo permite valuar emprendimientos para ingresos millonarios sino también para micro y pequeños y adicionalmente no tiene un enfoque exclusivo en el mercado de EUA, es global. El método 3 aclara que es para emprendimientos de un determinado ingreso por lo que los resultados 5 y 6 son nulos. A su vez la ponderación de las cinco categorías del modelo entre cero y quinientos mil dólares no es clara, en consecuencia se puede caer en varios puntos subjetivos sin explicar. No está delimitada correctamente la asignación de valor. Si bien existen premisas en el modelo 6, este tipo de decisiones no se contempla que el valuador las lleve a cabo.

En Prestacel (emprendimiento 1), la propuesta representa 42% sobre el resultado 7 mientras que el proyecto 2 representa 96% sobre el resultado 8. Si bien varios elementos del factor i utilizados en el modelo 6, surgen

del 4 existen diferencias en los resultados. A pesar de esto, la gran divergencia está en que Scorecard toma el valor promedio de empresas norteamericanas, en la mayoría de las ocasiones no es aplicable al caso a valuar, mientras que la propuesta busca de una manera simple proyectar los resultados operativos del emprendimiento puntual con su respectivo valor terminal. Si bien el modelo 4 es más sencillo de calcular al ser completamente de múltiple opción, se considera que la propuesta posee mayor confiabilidad por los elementos que maneja, es más transparente y busca asimilarse al método más aceptado del mercado, flujo de fondos descontados. El resultado 9 tiene un valor de quinientos mil dólares que equivale a 8.538.550 pesos mexicanos. El modelo proporciona el promedio de empresas del mismo sector siendo un millón ochocientos noventa y nueve mil trescientos cinco dólares. Por lo tanto, el valor del proyecto representa un 26,33% respecto del promedio, bastante por debajo. Para Pactli (emprendimiento 2) el resultado es noventa y cinco mil dólares que luego se convierten a pesos mexicanos. Respecto a la media del sector representa un 9,5% según el método, empresas similares en promedio valen un millón de dólares. Por el modelo 6 el emprendimiento 1 vale menos que el resultado 9, mientras que para Pactli emprendimiento 2 el valor es un 154% mayor. De Equitynet se remarca que está enfocado para el mercado Estadounidense nuevamente y a su vez no es transparente ya que no se tiene acceso a la forma de cálculo, uno observa el resultado en su página. Aunque las variables que manejan muchas son tomadas para el método propuesto, para los casos seleccionados por el hecho de que se realizan en mercados diferentes a EUA no es aplicable.

CONCLUSIONES

De acuerdo a la investigación realizada el resultado de la hipótesis es positivo, el método propuesto para valuar emprendimientos sujetos a ECF sí logra un valor de referencia para el inversionista y el emprendedor. El método no sólo tiene el valor agregado de partir del más aceptado, sino que obtiene resultados más sólidos que los nuevos acercamientos que proponen especialistas en valuación. Además, a diferencias de estos últimos, no es aplicable únicamente para EUA, se adapta a todas las regiones agregando nuevos factores importantes. Respecto a los objetivos planteados se logra determinar los elementos que afectan a un emprendimiento mediante la descomposición de varios métodos, se enumeran todos los seleccionados y posteriormente se analizar uno a uno si es acorde o no incluirlo en el modelo a construir. También se estudia cómo se evalúa actualmente y se describe los avances del tema a la fecha.

Se concluye que el método no sólo es aplicable para los que estén sujetos a ECF, sino que puede ser utilizado para valuación de emprendimientos en general, es decir, no sólo los que utilicen las plataformas sino cualquier fondeo. Esto es como resultado de no encontrar en el desarrollo factores exclusivos que cambien para ECF, no obstante, en el caso de existencia de deuda es importante complementar a la tasa de descuento con su respectiva ponderación de acuerdo a la fórmula del costo promedio ponderado de capital. Todas las teorías son debatibles y tienen posiciones a favor y en contra. A pesar de esto, el método propuesto no sólo se considera el más aceptado para los que se encuentran sujetos a ECF, sino para los emprendimientos en general. Posee la manera más fácil de obtener los flujos, evitando errores y dificultades, tiene una tasa de descuento aplicable a cada nación agregando riesgo país, inflación, iliquidez y grado de desarrollo y finalmente agrega variables para medir el grado de avance y fuerza de un emprendimiento.

Para el usuario, ya sea inversionista o emprendedor, una manera para que sea de acceso masivo y sin intermediarios es dar a conocer el método a través de una página web. Utilizar veinte preguntas donde diecisiete sean de opción múltiple y únicamente tres en donde el emprendedor deba escribir valores: precio de venta, costo de venta unitario y la cantidad. Con esto es posible que cualquier persona sin conocimientos financieros pueda obtener el valor de su negocio, de una manera rápida y sencilla gracias a la investigación. Para futuras investigaciones se considera importante determinar el valor terminal de una manera más sólida dado que tiene un efecto fuerte en el resultado de la valuación. Para este trabajo se opta por castigar al modelo de cálculo por el factor de fracaso de los emprendimientos, no obstante, es relevante fortalecerlo. Por otra parte, se observa que entre los resultados de los modelos pre-money y post money existe un gap, por lo tanto, otro estudio interesante sería como suavizar el pasaje de valuación de un emprendimiento a

los modelos post-money como descuento de flujo de fondos u opciones reales. Finalmente es transcendental investigar en un marco regulatorio adecuado para aceptar inversionistas no calificados asegurando que no estén en operaciones ilícitas o que realicen operaciones de lavado de dinero.

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ANÁLISIS DE LOS COSTOS FINANCIEROS DE LOS CRÉDITOS OTORGADOS POR INSTITUCIONES FINANCIERAS EN EL ESTADO DE COLIMA, COLIMA

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RESUMEN

En la presente investigación se muestra un análisis claro y preciso sobre los distintos tipos de intereses que manejan las instituciones financieras en el municipio de Tecomán, Colima. Tras la búsqueda de información se realizó a fondo la recopilación de datos directamente, tomando una muestra aplicada al personal autorizado, quienes se encuentran en posición de saber cada regla y compromiso como instituciones y quiénes están empapados de información atractiva para nuestra investigación. La presente fue realizada, por el motivo en el que se encuentra la problemática de tasas de interés de créditos de financiamientos en distintas entidades financieras. Contando con el sustento importante de las encuestas aplicadas a las personas, que no están de acuerdo del porqué utilizan un alto interés en las instituciones señaladas en el municipio. De esta manera podrán optar por la que más les convenga o les favorezca económicamente para el fin que se desee. Al obtener los resultados sobre el tema explorado, se suma a una gran importancia de antecedentes para el municipio sobre lo relacionado con las instituciones financieras, sus tasas de interés y los tipos de créditos que estas nos brindan. Por ende, se ha logrado el objetivo principal de recopilar la información necesaria para sustentar los conocimientos y que los ciudadanos atiendan correctamente la toma de decisiones al contratar los créditos y sus costos financieros para fortalecer su capital de trabajo.

JEL:G03,P34,P43

PALABRAS CLAVES: Financiamiento, Costos, Empresas

ABSTRACT

In this investigation a clear and precise about the different types of interests that manage financial institutions in Tecoman, Colima analysis is shown. After searching for information we were made thorough data collection directly, taking a sample applied to authorized personnel, who are in a position to know every rule and commitment as institutions and who are steeped in appealing to our research information. This was done, for the reason that the problem in the interest rate credit financing in different financial institutions is. Counting on the support of important surveys of people who disagree why use a high interest in the institutions mentioned in the town. This way you may choose the one that suits them or encourages them financially to order desired. By getting the results on the topic explored a very important background for the municipality on matters relating to financial institutions, interest rates and types of loans that these give us adds. Thus, we have achieved the main goal of gathering the information necessary to support the knowledge and citizens properly attend decision making when hiring credit and financial costs to strengthen its working capital.

JEL:G03, P34, P43

KEY WORDS: Financing, Costs, Companies

INTRODUCCIÓN

La presente investigación se lleva a cabo para comparar, analizar las tasas de interés que ofrecen distintas entidades financieras, bancos, la cual es realizada en el municipio de Tecomán, Colima. La gran mayoría de las personas requieren de algún crédito o préstamo para solventar algún negocio, imprevisto o necesidades personales. Para ello se requiere obtener información respecto a las distintas tasas de interés entre cada una de ellas. Lo cual se define como: "El precio del dinero que normalmente se indica en tanto por ciento (%), es una operación comercial donde se hace uso de un capital o de cualquier activo" (Mata, 2005). "Se denomina tasa de interés al porcentaje de capital o principal, expresado en centésimas, que se paga por la utilización de éste en una determinada unidad de tiempo normalmente un año". (Catalotti, 2006). Desde principios del año 2000 operan aproximadamente 900 entidades de ahorro y crédito popular en México, con la finalidad de otorgar financiamientos, tratándose de: "Financiar determinada empresa, o adquisición, o proyecto, lo cual en algunos supuestos consiste en otorgar un crédito, y en otros casos otro tipo de contratos, entre otros tantos supuestos de financiamiento" (Manrique, 2011); de manera eficiente y productiva para combatir las graves situaciones de pobreza y marginalidad que evitan el desarrollo socio-económico familiar y que padecen diferentes tipos de grupos sociales en nuestro País.

De acuerdo a los autores anteriores se considera la enorme necesidad que tienen las personas en la actualidad para emprender un negocio, por más pequeño que sea, no se cuenta con el recurso económico suficiente para establecerlo y ponerlo en marcha, lo cual requieren de un financiamiento. En el municipio de Tecomán, se han creado diferentes tipos de sistemas financieros los cuales se conforman: "Por el conjunto de Instituciones bancarias, financieras y demás empresas e instituciones de derecho público o privado, debidamente autorizadas por la Superintendencia de Banca y Seguro, que operan en la intermediación financiera (actividad habitual desarrollada por empresas e instituciones autorizada a captar fondos del público y colocarlos en forma de créditos e inversiones)" (Villegas, 2005) menciona, ya que de ellas se obtienen diferentes tipos de créditos de acuerdo a las necesidades de cada persona. Cabe mencionar que cada institución financiera cuenta con distintas tasas de interés, por lo tanto tienen diferentes costos financieros, estos se relacionan: "con la obtención de fondos para la operación de la empresa que incluyen el costo de los intereses que la compañía debe pagar por los préstamos, así como el costo de otorgar crédito a clientes" mencionó (Gómez, 2001); según el monto del préstamo que requiera la persona y los plazos en los que se debe liquidar el adeudo. En esta investigación realizaremos un claro enfoque de las diferentes tasas de interés que cobran dichas instituciones financieras, las cuales proporcionan: "Intercambio de activos financieros en beneficio de sus clientes y para sus propias cuentas, administración de carteras de otros participantes del mercado y la asistencia en la creación de activos financieros" (Fabozzi, Modigliani, & Ferri, 1996) haciendo un claro comparativo entre cada una de ellas.

Planteamiento del Problema: La problemática de esta investigación consiste en que una gran cantidad de personas desconocen el tipo de interés, el costo y el tipo de financiamiento que manejan las entidades financieras dentro de Tecomán. "El planteamiento de una investigación no puede realizarse si no se hace explícito aquello que nos proponemos conocer: es siempre necesario distinguir entre lo que se sabe y lo que no se sabe con respecto a un tema para definir claramente el problema que se va a investigar" (Sabino, 2008). Ya que en la actualidad, las instituciones financieras han logrado obtener un gran número de clientes relacionados con los créditos y financiamientos para las personas que necesitan de un recurso económico y poner en marcha algún negocio. "Todo problema se plantea sobre un trasfondo de conocimiento científico previo. Es indispensable, en primer lugar, identificar puntualmente el problema especificando el tema de investigación elegido, para pasar inmediatamente a su delimitación". (Rivas, 2006). Las instituciones financieras ofrecen muchos beneficios; sin embargo valdría la pena preguntarse sí lo hacen por alguna estrategia, o bien aún, que tienen que ver con relación a las diferentes tasas de interés que toman cada una de ellas, a que se debe y por qué lo manejan de esa manera. Es de suma importancia

que los clientes de las instituciones ya mencionadas estén enterados del financiamiento que les son otorgados, analizando el costo financiero de los préstamos acreditados por dichas entidades.

Por ello mismo, es donde surge el interés de explorar a fondo acerca de la problemática, expresando él porque de esta investigación. En la actualidad y desde tiempos remotos, la mayoría de las personas han tenido en algún momento de sus vidas la necesidad de recurrir a algún préstamo financiado por alguna entidad financiera. Las instituciones financieras te ofrecen créditos de distintos tipos y se toman; pero a lo largo del plazo de los pagos es cuando surge la duda del porque tanto interés es el que cobra la institución. Muchas personas por la necesidad no se dan cuenta al momento de tramitar el préstamo, sin embargo esa es una problemática bastante frecuente en el municipio de Tecomán lamentablemente, ya que muchas personas no cuentan tal vez con los conocimientos necesarios para saber el porqué de esas tasas de interés tan elevadas. Por esa razón, es que surge la investigación, para poder detener la problemática y darlo a conocer a todas las personas, mostrar que entidad financiera es la que más le conviene de acuerdo a la capacidad de pago que pueda realizar la persona, o bien aún, puedan elegir la que más le convenga.

Pregunta de Investigación: ¿Qué instituciones financieras cuentan con diferentes tasas de interés por los créditos Quirografarios? ¿Por qué las personas recurren a los financiamientos en las instituciones crediticias?

Objeto De Estudio: El objeto de estudio es aquella parte de la realidad objetiva sobre la cual actúa, tanto práctica como teóricamente un sujeto" según menciona (Ortíz, 2006). Es por eso que nuestro objeto principal, es realizar un análisis sobre las tasas de interés que brindan las instituciones financieras en el municipio de Tecomán, para realizar un cuadro comparativo entre ellas, de esta manera todas las personas conozcan las diferencias que existen entre estas.

Objetivo General: El fin concreto de la investigación en correspondencia directa con la formulación del problema" (Fidias, 2006). Por lo tanto, el principal objetivo es analizar las diferentes tasas de interés que ofrece cada institución financiera dentro del municipio de Tecomán, de acuerdo a las políticas de estas. Con el objeto principal de dar a conocer las ventajas y desventajas que brindan a la sociedad obteniendo un mejor beneficio en relación a su crédito, dando a conocer el por qué se manejan distintas tasas de interés. Realizando una comparación de cuál entidad es más conveniente y capaz de ofrecer un mejor servicio, para mejorar las condiciones de vida de cada persona.

Objetivo Específico: Los objetivos específicos "indican con precisión los conceptos, variables o dimensiones que serán objeto de estudio. Se derivan del objetivo general y contribuyen al logro de éste", basado en el autor el objetivo específico de la investigación serán los siguientes puntos: (Fidias, 2012) Investigar los servicios de crédito y diferentes tipos de tasa de interés del costo de financiamiento que se les ofrece a la sociedad referente a las instituciones de crédito ya mencionadas para que tengan una mejor toma de decisiones.

Justificación: Por justificación se entiende sustentar, con argumentos convincentes, la realización de un estudio; en otras palabras, señalar porqué y para qué se va a llevar a cabo. Para estar en posibilidad de presentar una justificación correcta se requiere conocer ampliamente las causas y propósitos que motivan la investigación. Esta puede originarse por la inquietud de lograr mayores conocimientos teóricos en ciertas áreas de la ciencia social, o surgir por la necesidad con elementos de juicio para estructurar políticas y estrategias operativas que permitan la solución de los problemas que se investigan; también existen estudios que se realizan por ambas razones". (Soriano, 2012). Dando referencia a lo anterior mencionado por el autor Soriano, la investigación se basa en que la mayoría de las personas en algún momento de su vida adquiere o requiere de un crédito financiero, ya sea de instituciones bancarias o cajas populares. Existe como problemática el abuso excesivo de interés en algunas entidades financieras, como también la falta de información al cliente para poder elegir el crédito adecuado a sus intereses personales. Con ello, el análisis

que se está realizando es para que obtengan conocimientos suficientes sobre qué entidad de financiamiento les son convenientes respecto a los porcentajes de interés cobrables, como a continuación se menciona "es necesario justificar las razones que motivan el estudio" (Henández, Fernández, & Baptista, 2011) Una vez obtenido los resultados, se dará a conocer un cuadro comparativo de las tasas de interés entre una y otras entidades. Así es como las personas podrán tener mejor información sobre donde les conviene adquirir su crédito.

MARCO TEÓRICO

Antecedentes del Crédito Bancario: El crédito era elemento de cambio común entre los habitantes de Babilonia ya desde el año 2300 a.C. (antes de Cristo). En los templos de esta ciudad (que fuera una de las más ricas y refinadas de Oriente) se realizaban cotidianamente operaciones de préstamo y recepción de bienes en depósito. Todas las transacciones se registraban en tablillas de arcilla que se clasificaban y archivaban en los mismos templos. El comercio se vio ampliamente favorecido, aquel que había efectuado un depósito recibía de manos del sacerdote una carta de crédito, misma que debía ser aceptada y pagada por una filial del templo o bien por un templo deudor. (Mayo & Fonseca, 2011).

Historia de Ahorro y Crédito Popular en México: Las Organizaciones de Ahorro y Crédito Popular inician en México en el de 1951, en este año aparece la primera Caja de Ahorro Popular. La iniciativa fue del sacerdote Pedro Velázquez Hernández, quien dos años antes había enviado a varios sacerdotes a estudiar el movimiento de las Cajas Populares de Canadá y de las Uniones de Crédito de los Estados Unidos. (Condusef, 2014). Esta experiencia fue exitosa ya que las denominadas Cajas Populares se extendieron rápidamente. Para 1954 existían alrededor de 20 instituciones similares. Sin embargo, sus dirigentes y participantes pronto se dieron cuenta de que necesitaban asesoramiento y otros servicios, por lo que ese mismo año –1954- decidieron organizar y celebrar el Primer Congreso Nacional de Cajas Populares, en el que se analizó el funcionamiento de los órganos directivos y se determinó constituir un Consejo Central de Cajas Populares. (Condusef, 2014). Marco legal

<u>Ley de Ahorro y Crédito Popular</u>

Artículo 1º: La presente Ley es de orden público, de interés social y observancia general en todo el territorio nacional y tiene por objeto lo siguiente: Regular, promover y facilitar la captación de fondos o recursos monetarios y su colocación Mediante préstamos o créditos u otras operaciones por parte de las Sociedades Financieras Populares, Sociedades Financieras Comunitarias; así como, los Organismos de Integración Financiera Rural; operaciones de estas últimas, su sano y Equilibrado desarrollo; Proteger los intereses de sus Clientes, y Establecer los términos en los que el Estado ejercerá la rectoría de las referidas Sociedades Financieras Populares en términos de la presente Ley. (Quezada, 2001) Las Sociedades Financieras Populares, Sociedades Financieras Comunitarias y Organismos de Integración Financiera Rural que operen en apego a la presente Ley, estarán exceptuadas de la prohibición contenida en el Artículo 103 de la Ley de Instituciones de Crédito. (Quezada, 2001)

Artículo 12: Las Sociedades Financieras Populares deberán constituir un fondo social de reserva. (Quezada, 2001)

Artículo 13: Las Sociedades Financieras Populares deberán constituir un fondo de reserva, el cual se integrará por lo menos con el diez por ciento de las utilidades de dichas sociedades que se obtengan en cada ejercicio social, hasta alcanzar un monto equivalente a, por lo menos, el diez por ciento de su capital contable. (Quezada, 2001) Los demás que esta Ley, la asamblea o los estatutos de la Sociedad Financiera Popular determinen. (Quezada, 2001).

Artículo 26: Las Sociedades Financieras Populares deberán contar con un Comité de Crédito

Ley de Instituciones de Crédito

Artículo 1º: La presente Ley es de orden público y observancia general en los Estados Unidos Mexicanos y tiene por objeto regular el servicio de banca y crédito, la organización y funcionamiento delas instituciones de crédito, las actividades y operaciones que las mismas podrán realizar, su sano y equilibrado desarrollo, la protección de los intereses del público y los términos en que el Estado ejercerá la rectoría financiera del Sistema Bancario Mexicano. (Gortari, 1990)

Artículo 2º: El servicio de banca y crédito sólo podrá prestarse por instituciones de crédito, que podrán ser:
Instituciones de banca múltiple, y
Instituciones de banca de desarrollo.
Para efectos de lo dispuesto en la presente Ley, se considera servicio de banca y crédito la captación de recursos del público en el mercado nacional para su colocación en el público, mediante actos causantes de pasivo directo o contingente, quedando el intermediario obligado a cubrir el principal y, en su caso, los accesorios financieros de los recursos captados. (Gortari, 1990).

Artículo 3º: El Sistema Bancario Mexicano estará integrado por el Banco de México, las instituciones de banca múltiple, las instituciones de banca de desarrollo y los fideicomisos públicos constituidos por el Gobierno Federal para el fomento económico que realicen actividades financieras, así como los organismos auto regulatorios bancarios. (Gortari, 1990).

Marco Conceptual

Crédito: "Parte activa de la relación jurídico obligatoria. Esta relación, es la relación "crédito-deuda". El crédito en este sentido es la acreencia, el derecho que tiene el acreedor de exigir el pago de la deuda a su deudor; es pues, la deuda aún no cobrada". (Mendez, 2015) "Se tiene un acto de crédito cuando en el intercambio falta la simultaneidad entre la prestación y la cuenta de prestación de bienes, dinero y servicios, una prestación económica presente". (Marx, 2015)

Financiamiento: "El financiamiento viene siendo el conjunto de recursos monetarios financieros utilizados para llevar a cabo una actividad económica, con la característica de que generalmente se trata de sumas tomadas a préstamo que complementan los recursos propios. (Gitman, 2011)

Instituciones Financieras: Se encargan de actuar como intermediarias entre las personas que tienen recursos disponibles y las que solicitan esos recursos. Hay diferentes tipos de intermediarios financieros, dependiendo de la actividad que se vaya a llevar a cabo: existen los inversionistas institucionales como las compañías de seguros, los fondos de pensiones o los fondos mutuos; los intermediarios de inversión, que son instituciones que atraen dinero u otro tipo de recursos de pequeños inversionistas y los invierten en acciones o bonos formando portafolios de inversión y, finalmente, las instituciones de depósito, de las cuales los bancos son el tipo más conocido. (financiero, Sugerencia cultural del Banco de la República, 2015)

Sistemas Financieros: El sistema financiero está conformado por el conjunto de Instituciones bancarias, financieras y demás empresas e instituciones de derecho público o privado, debidamente autorizadas por la Superintendencia de Banca y Seguro, que operan en la intermediación financiera (actividad habitual desarrollada por empresas e instituciones autorizada a captar fondos del público y colocarlos en forma de créditos e inversiones. (Sabino A. V., 2005)

Tasas De Interés: Se denomina tasa de interés al porcentaje de capital o principal, expresado en centésimas, que se paga por la utilización de éste en una determinada unidad de tiempo (normalmente un año). (Fernando, 2006)

METODOLOGÍA

En esta investigación se observarán los fenómenos tal como se dan en su contexto natural, para después analizarlos por lo que se considera no experimental, cuantitativa. Para Kerlinger y Lee (2002) "en la investigación no experimental no es posible manipular las variables o asignar aleatoriamente a los participantes o tratamientos. De hecho no hay condiciones o estímulos planeados que se administren a los participantes del estudio. No se construye ninguna situación, sino que se observan situaciones ya existentes, no provocadas intencionalmente en la investigación por quien las realiza. Hernández, (2009). De acuerdo a lo anteriormente descrito, se delimito la muestra a solo al municipio de Tecomán, Colima. Respectivamente, a pequeñas y medianas empresas del ramo comercial. Con un total de 2,266 empresas pequeñas y 189 medianas, aplicando la fórmula de muestreo nos daría la muestra a trabajar de 329 pequeñas empresas y 127 medianas empresas del ramo comercial. Establecemos la metodología de la investigación para integrar las diferentes aristas del estudio, cuestionarios y selección de la muestra, a partir del universo seleccionado. Se establecen los parámetros para la investigación de campo.

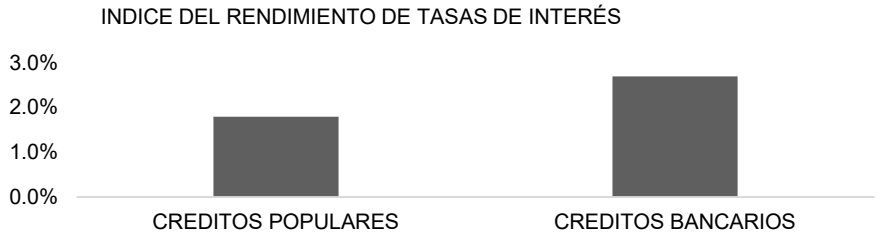
RESULTADOS

De acuerdo a la investigación realizada, se obtuvieron los siguientes resultados que se muestran en el siguiente cuadro comparativo de las instituciones crediticias, es importante que los diferentes usuarios de créditos, valoren el costo financiero de cada una de ellas para tomar su mejor decisión para contratar un crédito. Las tasas de interés de las entidades se calcularon de manera general obteniendo el promedio aproximado de cada una de estas (ver Tabla 1, Figura 1y Figura 2)

Tabla 1: Crédito Casas Populares, Banca Múltiple of Comercial

Crédito Casas Populares	
15 de Mayo	2.00%
Mexicana	1.90%
Providencia	1.50%
PROMEDIO	1.80%
Banca Múltiple o Comercial	
Santander	3.10%
Banamex	2%
Banorte	3.30%
Bajío	2.60%
HSBC	1.80%
Bancomer	3.20%
PROMEDIO	2.70%

Figura 1: Índice del Rendimiento de tasas de Interés



FUENTE: Elaboración propia

Figura 2: Ventajas y Desventajas

CRÉDITO POPULAR	CRÉDITO BANCARIO
VENTAJAS: Intereses bajos. Factibilidad para todo tipo de personas (jornaleros, amas de casa, etc.) Pagos insolutos. Promueve el incremento del ahorro. DESVENTAJAS: Tener un mínimo de ahorro, de acuerdo a la cantidad del préstamo. Intervenciones legales a falta de pagos. Tardan más tiempo en aprobarte el crédito. TASA PROMEDIO: 1.8%	VENTAJAS: Lo hacen por medio de nómina. No se necesita ahorro. Toman en cuenta tu situación financiera actual. Son relativamente rápidos de resolver. DESVENTAJAS: Cobran un alto interés. Al atrasarte en tus pagos eleva el interés radicalmente. Una cuota en atraso daña tu historial crediticio. TASA PROMEDIO: 2.7%

CONCLUSIONES

De acuerdo a la investigación realizada, se llega a la conclusión de que los inversionistas en las pequeñas y medianas empresas deben considerar el costo financiero, para ejercer un crédito para su negocio, y conocer las ventajas y desventajas que se tienen al contratar cada tipo de crédito, ya que las tasas de interés en algunos casos son muy elevadas y eso frenan al desarrollo de las empresas en México.

RECONOCIMENTO

Los autores, Héctor Priego Huertas, Alejandro Rodríguez Vázquez, Fabián Ojeda Pérez, Hugo Martin Moreno Zacarías, son profesores investigadores de tiempo completo de la Facultad de Contabilidad y Administración de Tecomán, de la universidad de Colima, México, pertenecientes al cuerpo académico CA-78, y se les puede contactar en los correos antes mencionados.

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CREACIÓN DEL LABORATORIO DE INSTRUMENTACIÓN VIRTUAL PARA EL PROGRAMA EDUCATIVO DE ING. EN MANTENIMIENTO INDUSTRIAL

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RESÚMEN

La innovación permite ser competitivos y colocarse a la vanguardia en productos y servicios que se ofrecen, otorgando un mayor ingreso y desarrollo. El presente proyecto tiene como finalidad impulsar la innovación y al desarrollo del área industrial de la región de la laguna a través del perfeccionamiento de competencias de los egresados de la carrera de Mantenimiento Industrial específicamente en la utilización del software el Lab VIEW, de National Instruments. Realizando simulaciones en el laboratorio de la Universidad Tecnológica de Torreón realizado con fondo de apoyo Prodep. Debido a su gran versatilidad su aplicación abarca los siguientes campos: a. investigación. b. Desarrollo. c. Producción. d. Pruebas. e. Servicio a la industria tan diversa como: la automotriz, semiconductores, aeroespacial, electrónica, química, telecomunicaciones y farmacéutica. Desde aplicaciones médicas para validar esfuerzos en prótesis de cadera, se puede aplicar en micros, pequeñas industrias y empresas de gran tamaño, su programación amigable y su bajo costo le otorgan grandes ventajas competitivas. Siguiendo una metodología cuantitativa y logrando la vinculación con empresas de la región, donde alumnos de la carrera Ingeniera en Mantenimiento Industrial realizaron proyecto aplicando su conociendo con el software el Labview apoyando de esta manera poder simular procesos y contribuir en su formación académica ya que participaran en la solución de problemas reales en la industria.

PALABRA CLAVE: Innovación, Tecnología, Laboratorio Virtual

CREATION OF THE LABORATORY OF VIRTUAL INSTRUMENTATION FOR THE EDUCATIONAL PROGRAM OF INDUSTRIAL MAINTENANCE ENGINEER

ABSTRACT

The innovation allows you to be competitive and are positioned at the forefront of products and services offered, giving a greater income and development. This project aims to promote innovation and the development of the industrial area in the region of the lagoon through the improvement of competences of the graduates of Industrial maintenance career specifically in the use of the National Instruments Lab VIEW software. Conducting simulations in the laboratory of the Universidad Tecnológica de Torreón made with Fund support Prodep. Due to its great versatility its application covers the following fields: a. research. b. development. c. production. d. tests. e service to diverse industry such as: automotive, semiconductor, aerospace, electronic, chemical, pharmaceutical and telecommunications. From medical applications to validate efforts in hip prosthesis, it can be applied in micros, small industries and large companies, your friendly programming and low cost provide great competitive advantages. Following a quantitative methodology and making the links with companies in the region, where students of the race engineer in Industrial maintenance carried out project by applying their learning with the software Labview support this way to simulate processes and contribute to their education that participate in the solution of real problems in the industry.

JEL: I12, M00

KEYWORD: Innovation, Technology, Virtual lab

INTRODUCCIÓN

La instrumentación en la industria tiende a ser virtual, debido a que de esta manera los valores obtenidos de las variables de un proceso, se pueden almacenar, para ser analizadas, ya sea en forma individual o conjunta, también en forma estadística, y con ello determinar de mejor manera el comportamiento de determinado proceso. Por otro lado, en el ámbito del mantenimiento industrial, se necesita el análisis de diversos fenómenos que se dan en la operación de un proceso, tales como vibraciones, control , calentamiento, entre otros, dichas variables son medidas con instrumentos convencionales, pero a veces debe usarse un aparato para cada variable, y al tratar de concentrar los datos, es laborioso y puede generar errores, lo cual con la adquisición de dichos valores, mediante el software de Lab VIEW, puede ser evitado, además de que se pueden analizar en forma precisa y almacenar fácilmente, de igual manera realizar simulaciones al cambiar valores y condiciones.Internamente

Cumplir con la visión de la universidad. "En el año 2014, la Universidad Tecnológica de Torreón será reconocida nacional e internacionalmente por su educación de calidad con base en sus programas educativos acreditados, con cuerpos académicos en consolidación, vinculada con los diferentes sectores, implementando sistemas educativos innovadores para que generen egresados competitivos y comprometidos con su país; con procesos estratégicos de gestión institucional certificados y un marco jurídico funcional que asegure la transparencia y rendición de cuentas." El laboratorio virtual está alineado tanto a la visión de la universidad y es un objetivo estratégico de la carrera de mantenimiento industrial, y debido a su aceptación y crecimiento, por su amplio impacto en la formación de las competencias de los egresados ya que les permite aportar soluciones adecuadas a la problemáticas de procesos en las industrias a través de una vinculación academia- industria. Externamente El estado cuenta con una población ocupada de 1'129430 personas. El 4.8% de ésta participa en sector agrícola, el 33.7% en la actividad industrial y el 60.6% en el sector servicios (INEGI, 2010). Podemos verificar que la industria manufacturera representó más de la tercera parte del PIB estatal (37.13%), a nivel nacional contribuyó con el 5.77 por ciento al PIB manufacturero en el 2006. La evolución del PIB ver Tabla 1 estatal se muestra en la gráfica 1. Lo primero que se llega a observar son los cambios en la participación de los principales sectores económicos, agricultura, comercio e industria. El primero y segundo, de ellos han perdido cierta participación mientras que el último la ha ganado. La industria manufacturera en el estado ha pasado de ser el 24.85% en 1970 a un 37.76% en el 2004.

Tabla 1: Composición del PIB Municipios de Coahuila

Sector económico	Porcentaje estatal	Porcentaje nacional
Agropecuario, silvicultura y pesca	3.69	2.22
Minería	3.20	7.08
Industria manufacturera	37.13	5.77
Construcción	1.90	1.68
Electricidad, gas y agua	2.15	5.22
Comercio, restaurants y hoteles	18.88	2.89
Transporte, almacenaje y comunicaciones	12.16	2.98
Servicios financieros, seguros, actividades inmobiliarias y de alquiler	10.56	2.24
Servicios comunales, sociales y personales	11.80	2.12
Servicios bancarios imputados	-1.48	1.97

Fuente: Elaboración propia con información de Indicadores macroeconómicos y regionales de coyuntura, INEGI 2006

Fuente censos económicos INEGI

HIPÓTESIS Generar innovación en las empresas desarrollando e implementado del desarrollo sistemas HMI a través del software labVIEW.Incrementar el capital intelectual de la universidad y la región. Fortalecer el programa educativo de mantenimiento industrial. Generar publicaciones arbitradas.

Planteamiento del Problema

Como parte del fortalecimiento de las competencias de los egresado de la carrera de mantenimiento y poder otorgarles ventajas competitivas en el mercado laboral, en un contexto industrial sumamente cambiante, con tiempos de respuesta cada vez más cortos, es necesario que se manejen tecnologías de punta una de ellas es la utilización del software labVIEW el cual reduciría la brecha entre las necesidades reales del sector productivo y la academia. Actualmente la carrera de mantenimiento no cuenta con licencia académica de este software, el presente proyecto tiene como objetivo la creación de un laboratorio virtual enfocado a proyectos aterrizados en la industria para de esta manera incrementar el capital intelectual de nuestros alumnos, de la institución y la región. Además el laboratorio virtual genera recursos propios para su crecimiento y mantenimiento en forma sustentable.

Objetivo General: Investigación. Desarrollo de interface Hombre-máquina HMI SCADA para incrementar el capital intelectual de la universidad y en la región. Impulsar la innovación en nuestros estudiantes. Colaboración conjunta Lograr una vinculación academia empresa específicamente en la carrera de mantenimiento industrial y fortalecer las competencias de nuestros egresados aterrizada en una realidad laborar en el estado de Coahuila. Formación de recursos humanos de alto nivel: Certificar al menos a un profesor. Lograr que los egresados, obtengan una acreditación automáticamente.

Producto: Generan un laboratorio virtual que pueda atender a 10 alumnos por sección durante el cuatrimestre desarrollando proyectos específicos para los principales sectores económicos. Productos esperados en la primera etapa: Artículo de difusión y divulgación. Informe técnico. Manual didáctico. Infraestructura del laboratorio virtual 3 espacios. Productos esperados en la segunda y tercera etapa, Publicación en revista arbitrada. Infraestructura del laboratorio 10 espacios.

Objetivo Específico: Atender la demanda del sector productivo a través de egresado con competencia en el software labVIEW fomentando la innovación en el desarrollo de simulaciones, y control remoto del proceso. Incrementar el capital de infraestructura en la universidad a través de la adecuación y aprovechamiento la estructura ya existente 30 mts² área de computadores 20 mts² área de diseño de prototipos. Certificar al menos a un profesor. METAS Investigación: Formación de recursos humanos: Creación del laboratorio virtual labview para diseño y puesta en marcha de prototipos. Vinculación empresa-universidad ya que los proyectos son a solicitud de las empresas. Apoyo a la curricula de mantenimiento industrial en las siguientes materias: programación, Automatización y robótica, visualización y control de procesos. Incrementar el capital intelectual a través de publicación arbitrada, ponencias en congresos. Adquirir una Licencia del software National Instruments, y 3 tarjetas adquisitorias de datos (según características). Certificar al menos a un docente mediante capacitación para que posteriormente, presenten el examen de acreditación, lo cual servirá para que los alumnos automáticamente obtengan la certificación por parte de National Instruments. Identificar los servicios tecnológicos potenciales que se pueden ofrecer a la industria.

Antecedentes: Con la autorización del nivel 5A, en el año 2009, se creó la necesidad de buscar un software de instrumentación virtual, para las materias de "Automatización y robótica visualización y control de procesos", se encontró el Lab VIEW, de National Instruments, el cual se usó al inicio, pero únicamente en simulación. Se detectó la necesidad de implementarlo en forma práctica y con ello, la adquisición de más equipo, Además del crecimiento de la matrícula y la expansión del uso de este software en el ámbito industrial, ha llevado a la propuesta de la creación de este laboratorio.

REVISIÓN LITERARIA

Introducción del labview El software LabVIEW es ideal para cualquier sistema de medidas, control y es el corazón de la plataforma de diseño de NI. Al integrar todas las herramientas que los ingenieros y científicos

necesitan para construir una amplia variedad de aplicaciones en menos tiempo, NI LabVIEW es un entorno de desarrollo para resolver problemas, productividad acelerada y constante innovación. (Robert, H.B 2009). En la década de los 80's James Truchard (Dr. T), Jeffrey Kodosky y William Nowlin, debido al desarrollo de un proyecto de aplicaciones de sonares para la marina de los Estados Unidos, lograron el desarrollo de una interface para un bus, pero se requería software para manipularlo, de aquí se desarrolló el LabView y el concepto de Instrumento Virtual (VI). Los programas que se elaboran en LabView se llaman Instrumentos Virtuales (VI´s), dichos programas, a diferencia de los tradicionales, tienen la característica de un casi nulo uso de código textual para ejecutar alguna secuencia. (Robert, H.B (2009).Que es labView. El sistema LabView consiste de varios archivos ejecutables y además un conjunto de archivos y carpetas. Muchas de éstas se usan para almacenaje de Información necesaria para la creación de nuevos VI´s. • Algunos directorios que pueden visualizar son los siguientes: 1. El propio ejecutable LabView para arrancar el programa. 2. La carpeta vi.lib. En esta se contienen todas las librerías de todos los elementos que forman parte del propio software. La carpeta examples. Ésta contiene muchos ejemplos para darnos una idea del potencial de este software. 4. La carpeta user.lib. Aquí se guardan los VI´s que diseñaste. 5. La carpeta instr.lib. Es donde están las librerías de los manejadores de los instrumentos. • Se tienen diversas versiones de LabVie que lo hacen una opción Multiplataforma, con sistemas operativos como Windows, Linux y MAC, e inclusive en versiones especiales de sistemas como son los embebidos y los móviles. (Robert, H.B (2009).

Innovación

¿Qué es la innovación? : consiste en un proceso de aprendizaje, de un nivel de conocimiento inicial, a partir de él se crean nuevos conocimiento y son aplicados a los productos, procesos de producción y a la organización empresarial. Cotec (2004). El proceso de innovación consiste en un proceso de aprendizaje, que surge de un nivel de conocimiento inicial a partir de él se crea nuevo conocimiento y es aplicado los productos, procesos de producción y organización empresarial En este proceso se busca como objetivo final, que se generar y rentabilizar el conocimiento mediante aplicaciones comerciales ya sea en productos, procesos y formas de organización. Por tanto la comercialización exitosa de una innovación requiere que el conocimiento se ha explotado conjuntamente con recursos y capacidades complementarias como el marketing. Un proceso productivo y competitivo y un servicio pos-venta (Nuria López mielgo, José manual montes peón, Camilo j. Vázquez Ordás 2007). Nonaka y Takeuchi (1995). La innovación consiste en un continuo proceso de aprendizaje por el cual las empresas generan el nuevo conocimiento tecnológico. Peter Drucker define la innovación como la búsqueda organizada y sistemática con el objeto de cambio de las oportunidades que existen en el ambiente, la innovación y el empresario innovador plantea seis fuentes básicas para la innovación, Lo inesperado: a la sorpresa, Lo incongruente: la diferencia entre lo que es y lo que debería de ser. La necesidad de mejorar un proceso existente. El desmoronamiento de los cambios de una estructura industrial o los cambios demográficos del mercado. Los cambios de percepción modalidad y significado. No a los conocimientos, tantos científicos como los científicos. Varela R. (2001).

El sistema nacional de innovación de Colombia SNIC, concibe la innovación empresarial como una disposición mental, que propicia procesos dinámicos de investigación y aprendizaje. En los países desarrollados tienen gran claridad sobre la relación del desarrollo económico e innovación tecnológica, pues han determinado que la base de la prosperidad económica y la competitividad internacional, son la habilidad económica de introducir nuevos productos, servicios y procesos, comercialmente exitosos; ésta es la verdadera innovación tecnológica. El objeto: la ejecución de nuevas combinaciones. (López N., Montes J. & Vázquez C., 2007). Manual de Frascati (2002). Las actividades de innovación tecnológica son el conjunto de etapas científicas, tecnológicas, organizativas, financieras y comerciales, incluyendo las inversiones en nuevos conocimientos, que llevan o que intenta llevar a mejoras, una implementación de productos y procesos nuevos o mejorados. La I+D no es más que una de las actividades y pueden ser llevada a cabo en diferentes fases del proceso de innovación siendo utilizada no sólo como fuente de ideas creadoras, sino también para resolver los problemas que puedan surgir en cualquier fase hasta su

culminación. El Manual de Oslo, 3ª Edición define a la innovación como la introducción de un nuevo, o significativamente mejorado, producto (bien o servicio), de un proceso, de un nuevo método de comercialización o de un nuevo método organizativo, en las prácticas internas a la empresa, la organización del lugar de trabajo o las relaciones exteriores. La innovación es el principal impulsor del crecimiento y la creación de riqueza, el aumento en la competitividad, la mayor participación en los mercados globales y redes de producción, mejoras en la calidad de vida de los ciudadanos y para enfrentar los retos globales. Identifica los siguientes cuatro tipos de innovación: Innovación del producto La innovación tecnológica en producto, se refiere a la implementación/comercialización de un producto con características funcionales mejoradas, tal que ofrece un servicio totalmente nuevo o mejorado. Un producto tecnológicamente nuevo, puede ser desarrollado con base en tecnologías radicalmente nuevas, o ser el resultado de tecnologías existentes empleadas en nuevos usos, o bien del uso de nuevos conocimientos. Innovación del proceso.

La innovación tecnológica en procesos se refiere a la implementación/adopción de métodos de producción nuevos o significativamente mejorados. Esta puede involucrar cambios en equipo, recursos humanos, métodos de trabajo o combinaciones de estos elementos. Tales métodos deben tener como finalidad la producción de productos tecnológicamente nuevos o mejorados, mismos que no puedan ser producidos utilizando métodos convencionales de producción. Innovación en organización: es la introducción de cambios en las formas de organización y gestión de la empresa, cambios en la organización y administración del proceso productivo, incorporación de estructuras organizativas modificadas significativamente e implementación de orientaciones estratégicas nuevas o sustancialmente modificadas. Innovación en Marketing: Consiste en utilizar un método de comercialización no utilizado antes en la empresa que puede consistir en cambios significativos en diseño, envasado, posicionamiento, promoción o tarificación, siempre con el objetivo de aumentar la ventas. La variación en el método tiene que suponer una ruptura fundamental con lo realizado anteriormente. Innovaciones financieras Busca producir nuevas formas de pago que se basan principalmente en tecnologías avanzadas con la intención de abaratar el costo del dinero Innovación incrementar: consiste en pequeños cambios dirigidos a incrementar la funcionalidad y las presentaciones de la empresa cuando suceden continuamente pueden constituir la base permanente del congreso. Innovación radical: consiste en nuevos productos o procesos que no pueden entenderse en como una evolución natural de los ya existentes este tipo de innovación tiene una mayor repercusión y son los que dan más beneficio la empresa. (López N., Montes J. & Vázquez C., 2007)

METODOLOGÍA

Enfoque cuantitativo-descriptivo considerando el siguiente modelo no experimental, dado que no se realizarán cambios en las variables, transaccional Hernández R., Fernández, C. & Baptista P. (2006). Metodología para el laboratorio. 1. Capacitarse a un maestro de la carrera de mantenimiento industrial 2. Acreditarse nivel básico Desarrollo de la infraestructura del laboratorio incluyendo software y hardware. 3 El alumno obtiene la acreditación correspondiente. 4 Generación de la vinculación 5.

Generación de Capital intelectual: artículos arbitrados Infraestructura disponible Se dispone de 60 mts. de espacio físico de un edificio al interior de la UTT con instalaciones eléctricas, sanitarios, mobiliario y tic. Incidencia del proyecto en el Programa Integral de Fortalecimiento Institucional (PIFI). Impacto en la curricula del programa educativo en las siguientes materias automatización y robótica, visualización y control de procesos principio de programación enfocada a la carrera de mantenimiento industrial, (ver anexo 3 a, b). Desarrollar la creatividad y la innovación de los alumnos de en el diseño y puesta en marcha de prototipos MATERIALES a continuación ver tabla 2 se describen los material solicitados para el lavoratorioa ajustados a los 150, 000 autorizados. Los proyectos que se presenten habrán de atender de manera exclusiva necesidades en los siguientes conceptos de gasto:

Tabla 2: Costos del Proyecto en Etapas

	NOMBRE DEL EQUIPO Y/O SERVICIO	CANTIDAD	COSTO UNITARIO	COSTO TOTAL	NUEVA ADQUISICIÓN / SUSTITUCIÓN
Costo del Proyecto Etapa 1 Mn (Otorgado Por Promep)					
1	Licencia académica NI	1	72,950	72,950	nueva
2	Tarjeta adquisitoria de datos USB-6009 14 bit, 48 kb/s (ver anexo 4)	3	2,966	8,899	nueva
3	Computadora (según requerimientos) Windows 7/Vista/XP SP3/Server 2003 R2 (32 bits)/Server 2008 R2 (64 bits) 1 GB de RAM , GB de espacio libre en disco Procesador Pentium 4 o equivalente	3	10,000	30,000	nueva
4	Capacitación y certificación para un profesor	1	10,000	10,000	nueva
6	Proyector	1	8,000	8,000	nueva
7	Adquisición de acervo bibliográfico	1	2,500	2,500	nueva
8	Equipo de experimentación	1	2,401	2,401	nueva
9	Otros gastos	1	15,250	15,250	
	TOTAL			150,000	
Costo del Proyecto Etapa 2 (Recursos Generados Por Ventas)					
1	Becas para 4 estudiantes	4	13,250	13,250	
2	Tarjeta adquisitoria de datos USB-6009 14 bit, 48 kb/s	3	2,966	8,899	nueva
3	Computadora (según requerimientos)	3	10,000	30,000	nueva
	TOTAL			52,149	
Costo del Proyecto Etapa 3 (Recursos Generados Por Ventas)					
1	Becas para 4 estudiantes	4	13,250	13,250	nueva
2	Tarjeta adquisitoria de datos USB-6009 14 bit, 48 kb/s	4	2,966	11,865	nueva
3	Computadora (según requerimientos)	4	10,000	40,000	nueva
4	Compra del mantenimiento del software del siguiente año	1	22,000	22,000	
	TOTAL			87,115	

Fuente: creación propia

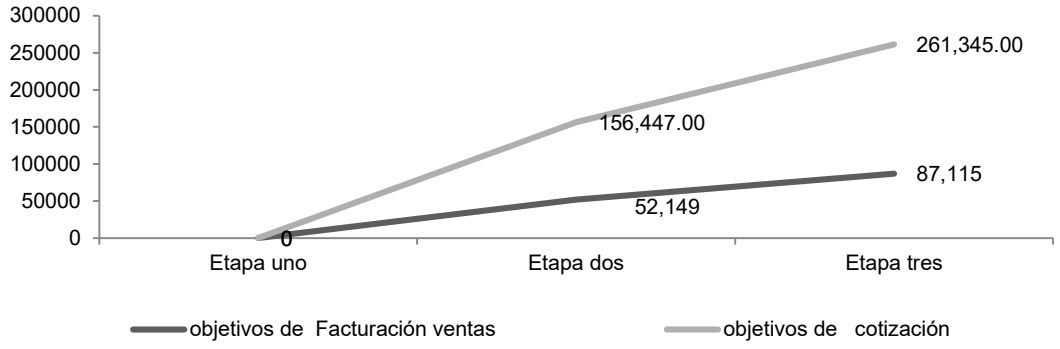
Plan Estratégico de Mercadotecnia

Se cuenta con una base de datos de 574 empresas, en un radio de 300 km de la universidad con los contactos de los decisores misma que se utilizara de referencia para la captación de nuevos clientes con

los siguientes campos. Razón Social, Origen, Actividad Industria, Región, Municipio, Dirección Colonia Código Postal Puesto, Nombre Lada Teléfono, Teléfono 2 Fax Correo Electrónico, Correo Electrónico 2 Tamaño Inglés Expt-Impt No. EmpleadosPágina

Web. Metodología 1. Diseño del cuestionario enfocado a la utilización de simulación en su empresa a través de un proceso de innovación. 2 .Enviar el cuestionario vía correo para identificar a clientes potenciales. 3 .Generación de Citas. Ofrecer el servicio de simulación. 4. En caso de ser positivo entregar cotización. 5. El departamento especializado de la UTT realizara el contrato y nos enviara una orden de trabajo.6. Cumplir con la gestión de la orden de trabajo. .7Y generar capital intelectual para la UTT. Costo del servicio del laboratorio, ver tabla 3 , A través de un estudio se acurdo un precio por hora-hombre de 400.00 MN para el laboratorio virtual.

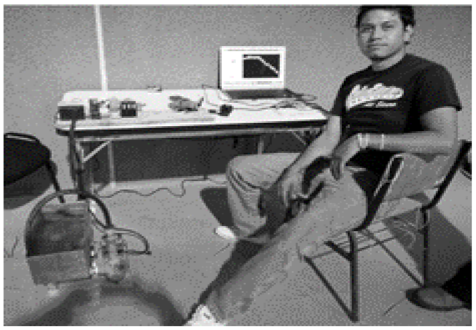
Tabla 3: Metas de Facturación en Pesos

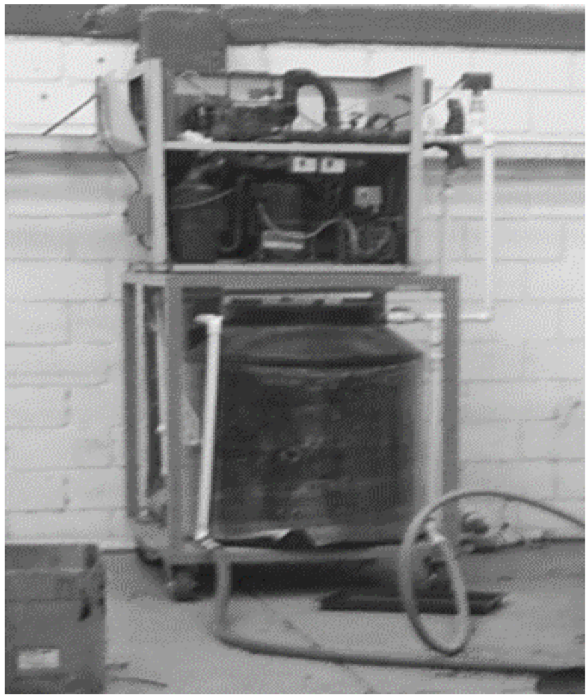


Fuente Creación propia

RESULTADOS

Proyectos relacionados con la industria Plásticos Inyectados inicio sus actividades en el año de 2006, adquiriendo una maquina inyectora manual con capacidad de inyección de 100 grs. Al año siguiente (2007) ya contaba con una maquina semiautomática con capacidad de inyección de 200 grs. Dado el éxito de la empresa y con la necesidad de crecimiento propio de la misma se sumó una maquina inyectora automática con capacidad de inyección de 120 grs. y posteriormente se adquirió una máquina de inyección de 250 grs. Debido a las necesidades de la empresa en el año de 2009 se sumó al inventario algunas máquinas para la elaboración de nuestros moldes y maquinados de piezas. A finales del 2005 se vio realizado nuestro sueño de tener una maquina inyectora automática computarizada con capacidad de inyección de 1.5 kilos. "Plásticos Inyectados" es una empresa en constante crecimiento y con apertura a los cambios, razón por la cual se ha estado renovando constantemente siempre pensando en poder ofrecer a nuestros clientes un mejor servicio y calidad en nuestros productos. Dentro del programa de crecimiento se realizó un prototipo a nivel escolar no original para mantener el agua a una temperatura de 10 a 15 grados centígrados utilizada en los moldes de colada caliente no contaba con la instrumentación para controlar la temperatura del agua y no se tenía un control para el flujo del agua que entraba a el molde. Se platicó con el empresario y se propuso la utilización del programa labview para diseñar los controles y simular el funcionamiento de estos en el equipo.





Ejemplo de máquina instrumentación desarrollada por maestro y alumnos de la carrera de mantenimiento industrial para temperatura del agua utilizada con la finalidad de ser utilizada en la empresa plásticos inyectados la cual se instrumentara utilizando el programa labview.

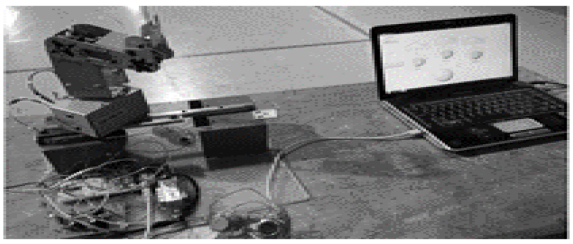
Vinculación con la empresa ITNnovation

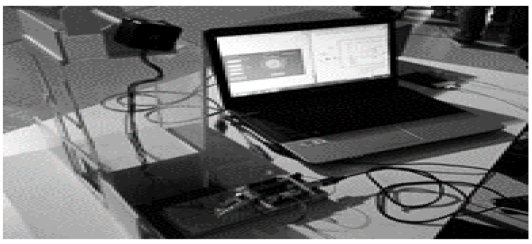
Ejemplo de máquina instrumentación desarrollada por maestro y alumnos de la carrera de mantenimiento industrial para temperatura del agua utilizada con la finalidad de ser utilizada en la empresa plásticos inyectados la cual se instrumentara utilizando el programa labview.

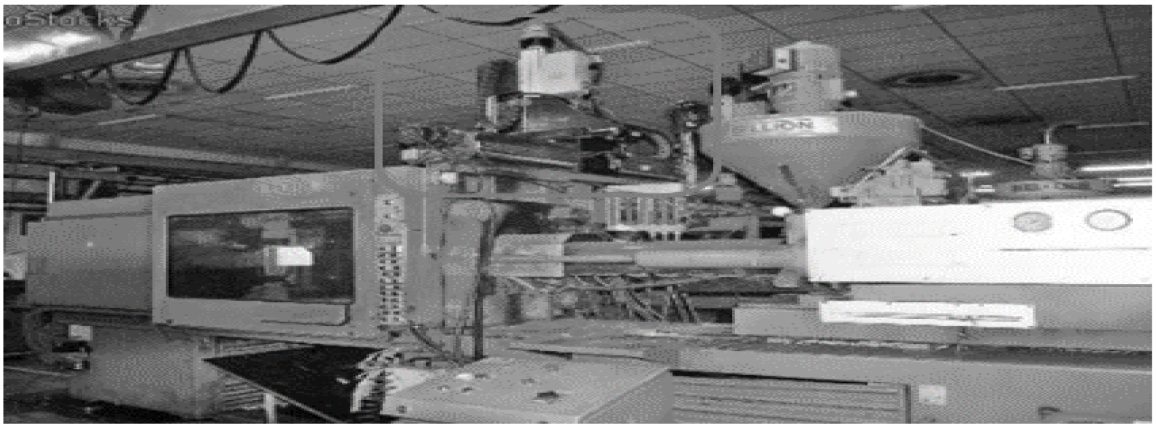
Compañia

Ofrecemos servicios de TI (Tecnología de Información) de alto nivel de calidad, que abarcan todo el ciclo de desarrollo de aplicaciones de software, donde usamos una gama amplia de tecnologías emergentes y en diferentes áreas atendiendo sección transversal & vertical las áreas de dominio comerciales e industriales. ITNnovation México es el resultado de compañías que ofrecen Consultoría Tecnología, en soluciones integrales además de servicio de desarrollo de software. En el segmento de ITeS (IT enabled services), ofrecemos servicios confiables de atención al cliente, en tres áreas principalmente tales como ITSWD (IT software development) Desarrollo de Software, Telcom (Telecom software development) y Servicios de Consultoría Tecnológica y Procesos IITNnovation ofrece una un amplio espectro de modelos de prestación de servicios por medio de Nearshoring entendiendo por Nearshoring "la transmisión de empresas o de procesos de TI para empresas en un país vecino, a menudo compartiendo una frontera con su país" , donde ambas partes esperan beneficiarse de una o más de las siguientes areas de proximidad: geográfica, zona horaria, culturales, los vínculos lingüísticos, económicos, políticos y/o históricos.

Alumnos de la universidad tecnológica de torreón y programadores de la empresa ITNnovation están desarrollando un robot que interactua con la maquina inyectora de plástico para retirar las piesas ya inyectados para de esta manera impedir que se golpen al ser espuldades por los botadores de la parte móvil del molde y se pueda dañar la pieza el cear en el software se diseña partes son el paquete de programación solidword y se enlaza con el software labview en este último se efectúan simulaciones de movimiento en el soliword para simular las operaciones de la herramienta y detectar fallas en estas. El proyecto busca realizar un robot como el que se muestra en el recuardo rojo de la siguiente ilustración pero en tecnología mexicana y con los alumnos de la universidad.







Ejemplo de máquina instrumentación desarrollada por maestro y alumnos de la carrera de mantenimiento industrial para temperatura del agua utilizada con la finalidad de ser utilizada en la empresa plásticos inyectados la cual se instrumentara utilizando el programa labview.

CONCLUSIONES

Considero que el involucra a alumnos de la universidad en proyectos que resuelven necesidades reales de las empresas dentro de sus clases, los ayuda a tener un criterio más amplio y tener un enfoque más centrado en la realidad, lo cual les permite aprovechar las clases que aún el falta por cursar para obtener la ingeniería en mantenimiento Discusión considero que además de que los alumnos participen en estadías por 4 meses en las empresas, dentro de las clases se realicen este tipo de acercamiento con el sector industria con proyecto de tal forma que se pueden realizar en uno o dos cuatrimestres

Limitaciones

Es esta etapa del laboratorio solo se cuenta con 5 tarjetas USB-6009 14 bit, 48 kb/s y dos laptop y se está trabajando para participar y obtener más recursos para poder contar con 10 tarjetas usb y 10 laptop

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LA COMUNICACIÓN APRECIATIVA: TEORÍA ENFOCADA EN EL DESARROLLO EMPRESARIAL

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RESÚMEN

El presente trabajo de investigación ha sido desarrollado en la Fundación Universitaria Tecnológico Comfenalco de Cartagena, institución dedicada a brindar estudio con nivel de educación superior de carácter tecnológico reconocida por el ministerio de educación nacional. El objetivo principal de este proyecto es proponer un plan de aprendizaje del lenguaje apreciativo de una manera adecuada que brinde oportunidades de mejora a la comunidad estudiantil y docentes de la facultad de ciencias administrativas, económicas y contables en la institución. Para el desarrollo del proyecto se utilizó una investigación de tipo exploratoria con una muestra probabilística a los directivos y estudiantes se aplicaron (157) encuestas y entrevistas para determinar el grado de conocimiento acerca del tema que posee la población; los hallazgos permitieron corroborar que existe desconocimiento del valor que tiene la aplicación del lenguaje apreciativo dentro de una organización, se desconoce los beneficios que traería consigo el desarrollo del proyecto en la Universidad y finalmente se planteará un plan de estrategias metodológicas que incentiven a optimizar y fortalecer las habilidades de los estudiantes y docentes de la facultad de ciencias administrativas, económicas y contables de la Universidad.

PALABRAS CLAVE: Comunicación Apreciativa, Cambio Organizacional, Intervención Apreciativa, Cultura Organizacional, Comunicación Organizacional

APPRECIATIVE COMMUNICATION: THEORY FOCUSED ON BUSINESS DEVELOPMENT

ABSTRACT

This research work was developed at Fundación Universitaria Tecnológico Comfenalco, which is a college recognized by the Colombian National Education Ministry, that offers technological higher education. The main objective of this project is to propose a plan of learning appreciative language that provides adequate improvement opportunities for both students and teachers of the Faculty of Administrative, Economic and Accounting Sciences at the institution. To develop this project, an exploratory research project type was applied. Surveys and interviews were conducted among a probabilistic sample of 157 managers and students, to determine the degree of knowledge about the subject that the population has. The findings made possible to corroborate that there is ignorance about the value of implementing appreciative language within an organization. The benefits that this project will bring to the college are unknown yet, but a plan is proposed in order to implement methodological strategies that encourage and strengthen the optimization of these skills among students and teachers of the Administrative, Economic and Accounting Sciences Faculty at the University.

JEL: M12, M14

KEY WORDS: Appreciative Communication, Organizational Change, Appreciative Intervention, Organizational Culture, Organizational Communication

INTRODUCCIÓN

La comunicación apreciativa (CA), está siendo pensada en el mundo académico y laboral. La forma de gestionar las empresas evidencia cómo ha evolucionado esta disciplina en la búsqueda de nuevos caminos que permitan sacar ventaja competitiva, todo esto generado por un entorno que se vislumbra cada vez más turbulento y cambiante en el ámbito empresarial. Es aquí donde herramientas como el Enfoque Apreciativo son esenciales en las organizaciones modernas para tener visión y creer en las posibilidades de mejora. El enfoque apreciativo es un nuevo modelo de gestión del cambio, especialmente relacionado a los valores, creencias y retos de negocios a los que se enfrentan administradores y líderes hoy en día. Es un proceso para gestionar el cambio a gran escala, que puede permitir: comprometer e inspirar la fuerza de trabajo altamente diversa y dispersa, envolver a los clientes y partes interesadas en el futuro de un negocio, descubrir y extender las fortalezas y ventajas estratégicas del negocio y equilibrar retornos financieros excepcionales con contribuciones sociales aumentadas (Cooperrider y Whitney, 2005).

Este enfoque es transcendental para las universidades y organizaciones, debido a que esta metodología motivante contribuye a alcanzar el autocumplimiento, de tal manera que las personas tengan un pensamiento positivo y no crean en problemas, sino en posibilidades de mejoras. Hoy, la humanidad vive en constante cambio; los sistemas educativos son generadores de transformación para la sociedad, especialmente las nuevas universidades, que son el actor responsable de la calidad de la educación. Por ello, en la formación académica es esencial aplicar nuevas estrategias, métodos y técnicas que ayuden a mejorar e incrementar el nivel de competencia de los estudiantes en el proceso de aprendizaje. De ahí, que el propósito de esta investigación haya sido la de investigar y proponer un plan de aprendizaje del Lenguaje Apreciativo que brinde oportunidades de mejora a la comunidad estudiantil y docentes del programa de Administración de Empresas en la Fundación Universitaria Tecnológico Comfenalco. Dentro de los objetivos estaba identificar el conocimiento del lenguaje apreciativo que tienen los estudiantes y docentes mediante la aplicación de encuestas, determinar oportunidades y amenazas, así como describir el valor que tiene el Lenguaje Apreciativo dentro de una organización, de manera que se pudiera incentivar, optimizar y fortalecer las habilidades de los estudiantes y docentes del programa de Administración en la Universidad.

REVISIÓN LITERARIA

La Comunicación Apreciativa

La Comunicación Apreciativa fue iniciada a finales de los años 1980 por David Cooperrider y sus colegas de Western Reserve University. En su labor como asesores, expresaron cómo sus clientes se entusiasmaban cuando se les indagaba sobre prácticas positivas y exitosas. De esta manera comenzaron a incorporar preguntas que revelaran los elementos positivos de la organización en la fase del diagnóstico de sus investigaciones (Shepherd, 2001). La Comunicación Apreciativa es un proceso de búsqueda colaborativa que se centra en el núcleo positivo de una organización, es decir, en sus competencias, habilidades, talentos y en sus mejores realizaciones y prácticas (Cooperrider, 2003). La Teoría Apreciativa es una perspectiva investigativa que está fundamentalmente diseñada para descubrir, entender y promover la innovación en procesos y sistemas sociales y organizacionales. Su objetivo es contribuir a la generación de conocimiento teórico social y usar ese conocimiento para promover un diálogo igualitario que conduzca a la efectividad e integridad de un sistema social (Cooperrider & Srivastva, 1987). De ahí que la Comunicación Apreciativa tiene un papel fundamental en las organizaciones, pues permite crecimiento y mejoramiento del ambiente laboral; a través de ella, se puede lograr la efectividad en las empresas y trabajadores, lo que ocasiona que todo se maneje de mejor manera y los empleados se sientan cómodos en su lugar de trabajo.

Definir la Comunicación Apreciativa como un tema general no ha sido tarea fácil; muchos teóricos se han preocupado por darle un significado al término para comprender la trascendencia que este tiene en múltiples

procesos que se desarrollan entre las organizaciones. Para Marcel (1963), La Teoría Apreciativa es un modelo de acción-investigación que cumple con los criterios de lo que es ciencia en términos generativos teóricos. Por su parte, el planteamiento epistemológico de la Teoría Apreciativa es que la existencia social como tal es un milagro que nunca podrá ser entendido en su totalidad. De allí, que la Comunicación Apreciativa sea una perspectiva investigativa que está fundamentalmente diseñada para descubrir, entender y promover la innovación en procesos y sistemas sociales y organizacionales. Además, las organizaciones que triunfan son aquellas que tienen la capacidad de descubrir y usar efectivamente el capital de conocimiento que poseen (Schiffer & Robert Nelson, 2003). Su objetivo es contribuir a la generación de conocimiento teórico social y usar ese conocimiento para promover un diálogo igualitario que conduzca a la efectividad e integridad de un sistema social. Cooperrider & Srivastva (1987) en el libro *Indignación apreciativa*, manifiestan que la Indagación Apreciativa es un enfoque innovador para la transformación personal y de las organizaciones, las cuales se enfocan en un método basado en la nueva Psicología Positiva.

Según Bartunek (1984), todos los seres humanos al momento de llegar a una organización, empiezan una interacción con el entorno guiados por los superiores, que son el principal vínculo dentro la empresa. Su objetivo no es establecer las relaciones causales que pueden existir entre variables organizacionales tales como tecnología, ambiente, tamaño y estructura organizacional; por el contrario, la Comunicación Apreciativa se embarca en perspectivas investigativas que dan preeminencia a esquemas interpretitos, que están históricamente situados y constantemente cambiando y que son usados por los miembros de determinado grupo para dar vida y sentido a sus acciones y decisiones.

Por otra parte, el autor Gergen (1989) cree que el conocimiento reside más en el diálogo transformativo que en el monólogo individual y, por lo tanto, invita a generar conversaciones en las que se cree y comparta conocimiento. Este tipo de conversaciones son las que van generar las innovaciones que las organizaciones necesitan para hacer mejor lo que ya hacen bien. Para Collins (2001), en su libro *Good to Great: Why Some Companies Make the Leap and Others Don't*, afirma que para una metamorfosis de una organización de buena a mejor, no se requiere de un ejecutivo excepcional, ni la última tecnología, ni la más refinada estrategia de negocios. El corazón de una gran organización es una cultura que rigurosamente busca y promueve gente disciplinada que piensa y actúa de manera disciplinada. En otras palabras, una cultura que practica la Teoría Imaginativa de una manera disciplinada, como lo señalan Thatchenkery (2005) y Schiffer & Robert Nelson 2003). Cooperrider & Srivastva (1987) definen las dimensiones fundamentales de la Investigación Apreciativa: la investigación debe comenzar con la apreciación de lo que el sistema es y posee. La primera tarea del investigador es descubrir, describir y explicar qué es lo que funciona, cuáles son los factores que lo hacen posible, y motivar y comprometer a los miembros de la organización en su transformación. La investigación tiene que ser aplicable, provocativa y colaborativa.

La Comunicación en las Organizaciones

Las organizaciones y las empresas se componen de personas y el denominador común que aglutina a éstas es la comunicación; está estrechamente relacionada con el conocimiento operativo, como lo señala Calonje (2004). La comunicación se fundamenta en el sentido común y en opiniones compartidas. Pizzolante (2004) resalta los elementos que debe ser parte de un manual de gestión, siendo este manual un instrumento que sintetiza y explicita la estrategia de comunicación de la empresa y que define los parámetros de organización y gestión de su función comunicativa. Según Rodríguez (2006) y McEntee (1998), la comunicación en general (y la comunicación organizacional) es considerada, en primer lugar, como un proceso, porque es una actividad dinámica que mantiene cierto grado de estructura que se ajusta en la medida que se va desarrollando la organización. También, es un sistema que se compone de una serie de actividades interdependientes que al integrarse, logran objetivos definidos. Por su parte, Varona (2009) define una nueva perspectiva sobre la Interpretación Apreciativa a finales de la década de 1980, sobre la cual se ha desarrollado una nueva perspectiva, muy diferente a las perspectivas tradicionales analizadas: la indagación, investigación, que tiene sus orígenes en lo que se conoce en inglés como *appreciative inquirí*.

Ésta es una nueva metodología, porque ofrece una nueva manera de promover el cambio y los recursos para construir organizaciones apreciativas y excelentes. Esta es una nueva teoría para la construcción de organizaciones y empresas que sean más efectivas, es una "nueva filosofía porque ofrece una nueva manera de pensar y ver lo que son nuestras organizaciones (…) es una nueva teoría porque nos ofrece una nueva manera de explicar y promover el cambio en las organizaciones invitándonos a descubrir lo positivo que existe en ellas" (p. 15).

Función de la Comunicación en la Organización

La comunicación es un factor de alto valor en las organizaciones, ya que sirve como base para el buen desarrollo de estas y lograr un funcionamiento eficiente y eficaz que permite alcanzar los objetivos propuestos inicialmente. Según el autor Whitney, D. (2003), expresa que: […] las organizaciones no pueden existir sin comunicación, ya que si esta no se logra es imposible que los empleados sepan qué hacer, cómo actuar, qué se hizo o qué vendrá más adelante. También se hace necesaria una buena comunicación para que la dirección reciba información y que supervisores y líderes de equipos puedan dar instrucciones de lo que se va a requerir (p. 14). Esto se evidencia en la importancia que recae sobre la comunicación en las organizaciones: poder evitar contratiempos y desequilibrio organizacional.

METODOLOGÍA

Para llevar a cabo esta investigación, se eligió una metodología de investigación cualitativa, de tipo exploratoria con una muestra probabilística a estudiantes, docentes y empleados de la Fundación Universitaria Tecnológico Comfenalco. Esta permitió recolectar información sobre el conocimiento que tenían acerca la Comunicación Apreciativa, herramienta para explorar causas y explicarlas, hacer contrastaciones entre teoría y práctica, pero, sobre todo, obtener información susceptible de ser interpretada a la luz de los planteamientos teóricos.Para corroborar los datos, se realizaron entrevistas semiestructuradas con informantes claves encargados de apoyar los procesos en el programa de Administración. De esta forma, los entrevistados pudieron valorar el enfoque del Lenguaje Apreciativo en las organizaciones, describir sus experiencias, explicar cuál es su atención en la aplicación en sus respectivos trabajos y, de manera especial, conocer si en el programa se está llevando a cabo este tipo de comunicación. La encuesta se diseñó a partir de preguntas semiestructuradas, puesto que estas aceptan interpretar los puntos de vista de cada participante y las razones que exponen los entrevistados, al poder argumentar y ampliar sus respuestas.

RESULTADOS

El diagnóstico que se realizó, como resultado de las encuestas aplicadas a los estudiantes y docentes de la facultad de Administración de Empresas (Administración de Empresas, Tecnología en Gestión de Negocios Internacionales, Tecnología en Gestión Financiera, Tecnología en Gestión de Mercadeo y Ventas y Tecnología en gestión Logística), manifiesta que muchos alumnos desconocen el término y la importancia del Lenguaje Apreciativo. Por lo tanto, se determinó realizar un plan de estrategias metodológicas o fases para fortalecer y optimizar las habilidades de los estudiantes y docentes de dichos programas. En suma, se evidenció que en su gran mayoría, los participantes desconocen el término y la importancia del Lenguaje Apreciativo. Asimismo, se evidencia que no utilizan la Intervención Apreciativa como un proceso de búsqueda colaborativa que se centra en el núcleo positivo de una organización, en otras palabras: descartan sus competencias, habilidades, talentos en sus mejores realizaciones y prácticas.

Como parte de la entrevista, se pidió a los docentes, administrativos y estudiantes, valorar en una escala de 0 a 10, el grado de contribución efectiva al Lenguaje Apreciativo. De este modo, se evidenció que el 68,33 % de los estudiantes entrevistados no poseen conocimiento alguno sobre el término del *Lenguaje*

Apreciativo y sobre su importancia. Por otro lado, el menor porcentaje de la población encuestada tiene un vago conocimiento del Lenguaje Apreciativo, representado en un 31,67 %. Esto demuestra que los estudiantes, empleados y docentes de la institución están perdiendo la oportunidad de aplicar esta herramienta, que contribuye a mejorar continuamente sus habilidades y enfoca los pensamientos de los integrantes de una organización en lo positivo y lo que puede mejorar día a día.

Tabla 1: Análisis Profesores

Preguntas Profesores	Si	No	Análisis
Conocimiento de la comunicación apreciativa	100%		EL 100% de los profesores respondieron que Si gracias a la explicación previa del grupo investigador porque al preguntarle el concepto de comunicación apr**ecia**tiva no llegaron a una respuesta concreta
De acuerdo a los conocimientos que tiene sobre la comunicación apreciativa, esta se da en su lugar de trabajo	50%	50%	La mitad de los encuestado asegura que no se da la comunicación apreciativa en la organización ya que alguno no tiene en cuenta sus fortalezas y merecimiento por su labor. Mientras que el otro 50% asegura que la Universidad busca mejorar a su cuerpo de docentes mediante entrevistas y capacitaciones
Dentro de su formación académica alguna vez le han dado la oportunidad de crecer dentro de la empresa	58%	42%	Podemos observar mediante el conocimiento que obtuvieron los profesores del tema llegaron a la conclusión que 58% de los encuestados la universidad le brinda oportunidad de crecimiento porque tienen en cuenta sus fortalezas y perfil para futuros cargos
Desde que se encuentra laborando en la institución alguna vez le han hecho una entrevista para analizar su comportamiento laboral	58%	42%	42% de los profesores según las encuestas la organización nunca ha analizado su comportamiento laboral. Esto implica que solo el 58% de los docentes entrevistados en algún momento han analizado su comportamiento dentro de la organización
Cree usted que gracias a la comunicación apreciativa podrían tener mayores reconocimiento	75%	25%	La mayoría de los profesores encuestados mira la comunicaciones apreciativa como una oportunidad de crecimiento de la empresa siempre y cuando esta se vea reflejada en la organización
Con la ayuda de la comunicación apreciativa le ayudaría a la institución tener una mejor organización	75%	25%	Por medio de la comunicación Apreciativa la universidad puede motivar a un más al cuerpo de docente para que se sientan parte de la universidad y crean que la organización puede mejorar su profesionalismo y crecimiento intelectual

Esta tabla muestra los resultados de la encuesta que se realizó a los profesores de la institución acerca del conocimiento que tienen de la Comunicación Apreciativa y cómo se ve ésta reflejada en su contexto laboral y de enseñanza.

El porcentaje obtenido de los empleados respecto al término del *Lenguaje Apreciativo* dio como resultado que un 88,3 % de los encuestados desconocen de qué se trata. Esto indica que no se está provechando este innovador modelo de gestión para el crecimiento personal y profesional. Otro aspecto que se pidió calificar es el valor que le da al sistema de comunicación de la organización y su futuro. Los resultados mostraron que era relevante crear escenarios de conversación sobre lo bueno, lo mejor y lo posible, factores esenciales para optimizar el sistema de comunicación en su área de trabajo. Tal como se observa en la Tabla 1, el 100% de los profesores consideran necesario aprender sobre el término *Lenguaje Apreciativo.* Este resultado permite corroborar que hay desconocimiento y piden profundizar sobre este tipo de comunicación. De la misma manera, se indagó en qué medida los administrativos y estudiantes manejan la información del *Lenguaje Apreciativo* en sus lugares de trabajo y en su aula de clase. Además, se pudo demostrar que este método involucra, de forma central, el arte y la práctica de hacer preguntas que fortalezcan la capacidad del sistema de aprehender, anticipar y elevar el potencial positivo. Principalmente, implica la movilización del enfoque a través del campo de la *pregunta positiva incondicional*. Como se observa en la Tabla 2, los encuestados no tienen conocimiento de la comunicación apreciativa, después de explicarle y en el desarrollo de los talleres consideraron que el Lenguaje Apreciativo es útil para su desempeño profesional. Lo anterior significa que no se percibe como vital para el desarrollo profesional, no obstante, sí les resulta significativo el modelo del Lenguaje Apreciativo.

Tabla 2: Análisis Empleados

Preguntas Empleados	Si	No	Análisis
Entiende usted algo por la comunicación apreciativa	3%	97%	Prácticamente ninguno de los empleados tenía idea del conocimiento de la comunicación apreciativa
En su área de trabajo se da la comunicación apreciativa con jefes o superiores	71%	29%	El 71% de los entrevistados logro percatar al conocer el concepto de comunicación que sus jefes o superiores tiene en cuentas sus fortalezas y debilidades (Empleados Directo) mientras que los Indirectos dicen que sus jefes de la universidad no tienen en cuenta su conocimiento o perfil simplemente porque no hacen parte de la institución
Dentro de su formación académica alguna vez le han dado la oportunidad de crecer dentro de la empresa	52%	48%	El 48% de los empleados dice que la universidad no les da oportunidad de crecimiento por el motivo que nunca lo tienen en cuenta cuando hay una vacante para un mejor cargo y tienen la total capacidad de aspirar… mientras que el 58% aseguro que la universidad siempre está innovando para que sus empleados los capaciten para que aspiren a altos cargos
Siento que no soy parte de la institución.	45%	55%	Prácticamente la mitad de los encuestados se sienten parte de la institución y la otra mitad no estoy quiere decir que la universidad tiene que analizar a los empleados que no están al gusto con la empresa para poder entender su situación y darle solución
Ha tenido una experiencia de comunicación apreciativa en el trabajo	68%	32%	Cabe decir que la mayoría de los encuestados hay tenido experiencia de comunicación apreciativa ya que la universidad resalta sus capacidades y les brinda oportunidad de crecer
Dentro de sus labores diarias en algún momento han resaltado sus capacidades	68%	32%	Durante las encuestas se percató que los empleados directo han resaltados sus capacidades con elogios y méritos mientas que los indirecto algunos nunca los han felicitado o motivo por su labor diaria.
Alguna vez la Universidad lo ha tenido en cuenta para un proyecto referente a su perfil	48%	52%	Más de la mitad de los encuestados dicen que la universidad nunca han tenido en cuenta su opinión para un cambio en la universidad ya sea estructural o en su ambiente laboral… lo importante de esto es que la universidad antes de realizar cambios tiene que escuchar la opinión de sus empleados para analizar si el cambio es positivo o negativo tanto para empresa como para los trabajadores
Desde que se encuentra laborando ¿ha recibido algún reconocimiento por hacer el trabajo indicado?	52%	48%	Practicante la mitad de los empleados hay recibido méritos por su labor mientras que el resto no lo hacen y esto puede perjudicar a los trabajadores ya que al 48% nunca le han realizado entrevista o seguimiento de su labor y entrega a la institución

Esta tabla muestra los resultados de la encuesta que se realizó a los empleados no docentes de la institución acerca del conocimiento que tienen de la Comunicación Apreciativa y cómo se ve ésta reflejada en su contexto laboral.

En la Tabla 3 se aprecia el desconocimiento por parte de los estudiantes de este instrumento. Esto demuestra que no hay divulgación de esta herramienta de crecimiento y mejora en las organizaciones, sea por el desconocimiento o porque no está presente el Lenguaje Apreciativo dentro la institución educativa.

Con base en el análisis de la Tabla 4, se pudo corroborar la necesidad de reflexionar sobre qué pasaría, entonces, si en lugar de enfocar a los integrantes de una organización en lo que está mal y no funciona, se enfoca en lo que le da vida a la organización, es decir, en lo que está bien y sí funciona. Este sería el método que las personas deberían adoptar dentro de las organizaciones, puesto que ésta es la forma más efectiva para aprender, cambiar y alcanzar los resultados que queremos. De hecho, el lenguaje apreciativo tiene que ver con usar preguntas y palabras que resalten aquellas cosas que hacen que una organización sea saludable y excelente, reconociendo lo que ya existe de positivo en la empresa y fortaleciéndolo.

Tabla 3: Análisis Estudiantes

Preguntas Estudiantes	Si	No	Análisis
Conoce el término de lenguaje apreciativo	28%	72%	Es muy bajo el porcentaje de personas que conocen y ponen en práctica el lenguaje apreciativo, quienes no lo conocen no saben lo útil que puede ser en sus vidas, en el área laboral, académica, sentimental y en su diario vivir.
Alguna vez le han dado la oportunidad de crecer dentro de la empresa	57%	43%	Este porcentaje de 43% es bastante alto aunque el de la respuesta positiva sea mayor, con esto no cabe duda que las empresas no le dan la importancia que se merece al elemento humano, sus preocupaciones recaen en el crecimiento de la empresa y no del empleado, omitiendo que gracias a este se da el fortalecimiento de la organización.
El lenguaje apreciativo es útil para su desempeño profesional	72%	28%	Este porcentaje que da respuesta positiva es bastante alto, lo cual demuestra que es una excelente estrategia traer a la mente un futuro positivo para que este se dé así en nuestras vidas y poder aplicar este lenguaje apreciativo en todas las áreas de la vida cotidiana.
El Tecnológico Comfenalco le brinda oportunidades de crecimiento laboral?	69%	31%	Las oportunidades para los estudiantes son las mismas, así que lo más probable es que el 31% de los estudiantes que dan respuesta negativa quizá estén inconformes con las ofertas que brinda la institución, a diferencia del 69% que ha aprovechado la oportunidad.
Está usted ejerciendo su profesión	56%	44%	Es algo preocupante que las personas inviertan dinero y tiempo en una carrera para que no vean los verdaderos frutos que desean de esta. Todos estudiamos algo porque nos gusta y deseamos ponerlo en práctica, pero debido a las necesidades del país se hace casi que obligatorio dedicarse a lo que se solicite así no sea de nuestro completo interés.
Es resistente al cambio	48%	52%	Casi la mitad de las personas tienen problemas para adaptarse a los cambios, las empresas deben invertir más en capacitaciones de motivación para que el personal empleado sepa que debe aprender de todo un poco, ya que todos los puestos o cargos en una entidad u organización requieren de personal capacitado y en cualquier momento pueden requerir que ellos mismos sean quienes hagan esas labores cambiando las anteriores sin que les ocasione incomodidad.

Esta tabla muestra los resultados de la encuesta que se realizó a los estudiantes de la institución acerca del conocimiento que tienen de la Comunicación Apreciativa y si la consideran útil para su desempeño laboral.

El Lenguaje Apreciativo tiene un valor fundamental dentro de las organizaciones, ya que dialogar apreciativamente significa preguntar y conversar sobre aspectos significativos de la calidad de vida de las personas. Son conversaciones llevadas a cabo de tal forma que hacen posible de manera creíble y palpable los recursos reales que contiene una organización y los miembros que la componen. De la misma manera, la Comunicación Apreciativa contribuye al desarrollo profesional dentro de la compañía y al usar este enfoque, se crea un lenguaje diferente; se muestran acciones competentes y con un deseo por un mejor futuro. El Lenguaje Apreciativo permite que las personas puedan entablar mejores relaciones, utilizando todas sus habilidades y talentos para crear grandes resultados.

Tabla 4: Anova de un Factor

Conocimiento del Lenguaje Apreciativo		Suma de Cuadrados	Gl	Media Cuadrática	F	Sig.
1. ¿Considera que la metodología del lenguaje apreciativo está presente en la Fundación Universitaria Tecnológico Comfenalco?	Inter-grupos	,906	3	,302	,933	,432
	Intra-grupos	15,849	49	,323		
	Total	16,755	52			
2. ¿En el Tecnológico Comfenalco lo han felicitado por su buen desempeño académico?	Inter-grupos	4,746	3	1,582	2,853	,047
	Intra-grupos	27,178	49	,555		
	Total	31,925	52			
3. ¿Se divulga la aplicación del método del lenguaje apreciativo dentro de la institución?	Inter-grupos	1,445	3	,482	1,061	,374
	Intra-grupos	22,253	49	,454		
	Total	23,698	52			
4. ¿Cree que el lenguaje apreciativo es útil para su desempeño profesional?	Inter-grupos	,007	3	,002	,125	,945
	Intra-grupos	,974	49	,020		
	Total	,981	52			
5. ¿Cree que el Tecnológico Comfenalco le brinda oportunidad de crecimiento laboral?	Inter-grupos	,287	3	,096	,365	,778
	Intra-grupos	12,845	49	,262		
	Total	13,132	52			
6. ¿Se sentiría a gusto si la institución lo vinculara en proyectos de mayor importancia para usted?	Inter-grupos	,185	3	,062	1,145	,340
	Intra-grupos	2,645	49	,054		
	Total	2,830	52			
7. ¿Cree que la Universidad le brinda la oportunidad de estudiar lo que le gusta?	Inter-grupos	,336	3	,112	,269	,847
	Intra-grupos	20,418	49	,417		
	Total	20,755	52			
8. ¿Ejerce usted su carrera profesional dentro de la organización donde labora?	Inter-grupos	,247	3	,082	,410	,747
	Intra-grupos	9,866	49	,201		
	Total	10,113	52			
9. ¿Cree que sus capacidades le dan oportunidades de ascenso?	Inter-grupos	,406	3	,135	,938	,429
	Intra-grupos	7,066	49	,144		
	Total	7,472	52			
10. ¿Se considera usted una persona conformista?	Inter-grupos	,135	3	,045	,821	,489
	Intra-grupos	2,695	49	,055		
	Total	2,830	52			
11. ¿Se considera usted una persona tímida?	Inter-grupos	,789	3	,263	1,518	,222
	Intra-grupos	8,494	49	,173		
	Total	9,283	52			
12. ¿Cree que es resistente al cambio?	Inter-grupos	1,495	3	,498	1,489	,229
	Intra-grupos	16,392	49	,335		
	Total	17,887	52			
13. ¿Le gusta trabajar en equipo?	Inter-grupos	,229	3	,076	,733	,537
	Intra-grupos	5,092	49	,104		
	Total	5,321	52			
14. ¿Cree que la comunicación apreciativa es una herramienta fundamental para un buen desempeño?	Inter-grupos	,030	3	,010	,257	,856
	Intra-grupos	1,895	49	,039		
	Total	1,925	52			
15. ¿Cree que la comunicación apreciativa ayuda a la institución educativa Tecnológico Comfenalco a tener un mayor comportamiento y mejor desempeño organizacional?	Inter-grupos	,119	3	,040	,544	,655
	Intra-grupos	3,579	49	,073		
	Total	3,698	52			
16. ¿Considera necesario aprender más sobre el término lenguaje apreciativo?	Inter-grupos	,542	3	,181	1,852	,150
	Intra-grupos	4,779	49	,098		
	Total	5,321	52			
17. ¿Cree que una persona que lucha por alcanzar sus metas debe ser reconocido por su organización?	Inter-grupos	,030	3	,010	,257	,856
	Intra-grupos	1,895	49	,039		
	Total	1,925	52			

Esta tabla muestra los resultados del análisis de varianza (Anova) de un factor el cual permitió comparar varios grupos en una variable cuantitativa.

CONCLUSIONES

De acuerdo con los resultados del estudio aplicado a los administrativos, docentes y estudiantes, existe desconocimiento sobre lo que es la Comunicación Apreciativa en las organizaciones contemporáneas. Con

relación a las fases de la Intervención Apreciativa, sus modalidades y condiciones de éxito, ninguno de los encuestados dedican tiempo a las actividades de investigación del Lenguaje Apreciativo como parte de su quehacer competitivo y, en concreto, en lo que respecta al apoyo que le brinda el esta herramienta a todos los miembros de la organización. No obstante, el hecho que el estudio arrojara que existe desconocimiento del enfoque *apreciativo o Lenguaje Apreciativo,* se puede afirmar que es el comienzo de una aventura: los participantes se sintieron motivados para darle el impulso y la llamada a una revolución positiva dentro de la institución, pues ha sido tocado por muchas personas y organizaciones y tomará muchas más para explorar totalmente las vastas vistas que ahora están apareciendo en el horizonte. Además, se percibe un ambiente acogedor que posibilita la compenetración adecuada de las distintas áreas de la organización; es claro que la Comunicación Apreciativa es una herramienta que ayudaría a la universidad a tener un mejor desempeño organizacional. Esta buena comunicación se logra con el conocimiento y esfuerzo de cada miembro de la institución para así crecer cada día y adquirir mayor grado de exigencias y compromisos como personas y en el ámbito laboral.

La comunicación apreciativa es una tema que permite demostrar las capacidades con las que se cuenta en la vida y la actitud, despertando lo mejor que existe en las personas y en las organizaciones dando resultados favorables para el clima laboral. Es substancial tener en cuenta que el tema de comunicación apreciativa no es uno del que se tiene mucho conocimiento, y gracias a esta investigación se ha podido dar a conocer de una manera u otra el tipo de comunicación que se quiere hacer fuerte en la institución, para mejorar las debilidades y afrontarlas para fortalecerse en lo administrativo. Dentro de las debilidades que más sobresalen está la ausencia de una persona que se encargue en profundidad de la creación y gestión de contenidos exclusivamente pertinentes a los estudiantes y docentes del campo profesional en Comunicación apreciativa.

La relevancia de este análisis, según esta investigación, está dada por el aporte a la comprensión del porqué no se generaliza en las organizaciones los cambios que se intentan mediante procesos de aprendizaje que determinan hechos los cuales se presentan en la organización como la manera en que los empleados no están siendo involucrados en los procesos de cambio sustanciales por ende la falta de comunicación apreciativa puede afectar las fuerzas positivas y generadoras de vida de una organización. También se sabe que la comunicación Apreciativa no se maneja en algunas organizaciones lo cual causa que algunos empleados no se sientan parte de la empresa porque no se tienen en cuenta sus méritos. Aplicando cada una de las fases propuestas en el Plan de Estrategias Metodológicas (Conocer, Descubrimiento, Deseo/Sueño, Diseño y Destino), se logrará que el personal de la universidad, tanto docentes como estudiantes, aumente el nivel de conocimiento de la metodología del Lenguaje Apreciativo y pueda aplicarlo en su vida; y de este modo, crecer personal y profesionalmente, fortaleciendo sus habilidades y el logro de sus metas trazadas a corto o largo plazo. Sería importante seguir profundizando sobre esta investigación de manera que las organizaciones puedan estar a la vanguardia de los cambios que enfrenta la administración moderna

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ANÁLISIS DEL CONTROL INTERNO DE UNA BANCA EN MÉXICO, UNA REFLEXIÓN CRÍTICA DE COSO

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RESUMEN

En la integración de COSO 2013 y la implementación en el 2014 el Assessment Center como base de la nueva categoría de COSO, ayuda a la integración de gestión del talento y la consolidación de la operación, en sí, ayudando a gestionar el talento y disminuir el riesgo llevando de la mano un sistema integral para tener un buen ambiente de control. "Una función independiente que identifica, asesora, alerta, monitorea y reporta los riesgos de cumplimiento en las organizaciones, es decir, el riego de recibir sanciones por incumplimientos legales o regulatorios, sufrir pérdidas financieras o pérdidas de reputación por fallas de cumplimiento con las leyes aplicables, las regulaciones, los códigos de conducta y los estándares de buenas prácticas (juntos: leyes, reglas y estándares).

ANALYSIS OF INTERNAL CONTROL AT A BANK: A CRITIC TO COSO

ABSTRACT

The integration of COSO 2013 and implementation in 2014 the Assessment Center as the basis for the new category of COSO , integration support talent management and consolidation of the operation itself , helping to manage talent and decrease risk taking hand a comprehensive system to have a good control environment. "An independent function that identifies , advises , alert, monitors and reports on compliance risks in organizations, ie the risk of receiving penalties for legal or regulatory breaches , suffer financial loss or loss of reputation for failure to comply with laws applicable regulations , codes of conduct and standards of good practice (together : laws, rules and standards).

PALABRAS CLAVE: COSO, Ambiente de Control, Indicadores

INTRODUCCIÓN

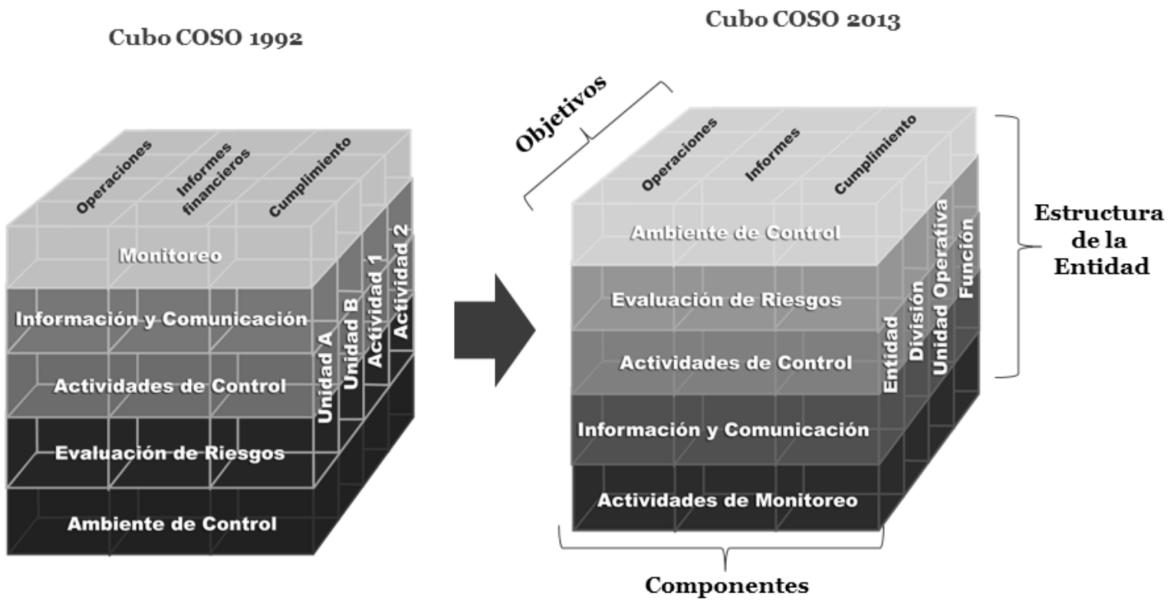
Sí, es verdad que las empresas en México tienden a realizar procesos simplificados por la existencia de los actos corruptivos que tiene nuestra cultura mexicana, de esto subyace un cuestionamiento. ¿Será de importancia el control interno en las empresas mexicanas?, por otro lado, un sistema global, en un escenario de la expansión del mercado exige procesos estandarizados y de alta competitividad, surge otra cuestión. ¿Tener un control interno sirve para ser más competitivo? En el siguiente texto se intenta analizar y responder a estas cuestiones, formulando una conclusión que ayude a dar un sentido pragmático y utilitarista del control interno en las empresas mexicanas. En el contexto de control interno la consultora Deloitte menciona: Prácticas de control interno y administración de riesgos son la base fundacional del gobierno corporativo. Considerar COSO y Cobit en el diseño, implementación y modificación de sistema del control interno. Tres conceptos a tener en cuenta:

Autocontrol: Se espera el desarrollo de prácticas de auto-evaluación de riesgos y controles para soportar las actividades de Gobierno, Riesgo y Cumplimiento.

Autorregulación: Implicará el desarrollo e implementación de metodologías, herramientas y procesos para mantener un modelo de control apropiado.

Autogestión: Incidirá en establecer procesos de sostenibilidad del sistema para garantizar la efectividad de su ejecución.

En este sentido, podemos destacar que las metodologías corresponden a un ambiente de control, siendo esté un obstáculo para las empresas mexicanas, ya que la cultura o ambiente de actos corruptibles y malas prácticas, corrompen el ambiente de control por intereses individualistas y de grupos de poder. *Committee of Sponsoring Organizations of the Tradeway Comission* (COSO, 1992) por sus siglas en ingles, dicha organización emitió un nuevo marco conocido como COSO 2013, el cual responde a las exigencias del ambiente de negocios y operativo actuales. Las entidades registradas en la *Securities and Exchange Commision* (SEC) que hayan adoptado COSO como su marco de control interno en años anteriores, deberán llevar a cabo la transición al nuevo COSO 2013 durante 2014.



Fuente: PWC México

Dando un ambiente de control desde la década de los noventa, ayudando a ser más competitivo a empresas instaladas en México, ha sido todo un reto para la cultura mexicana, adaptar el ambiente de control en una cultura que no está acostumbrada a trabajar sobre indicadores, en este escenario, la adaptabilidad de las personas a procesos estandarizados, la evaluación constante y en la disminución de riesgo, hace que los negocios que no tienen control interno estén a la deriva, sin embargo, las empresas que tienen un ambiente de control logren una competitividad ante el mercado, cabe señalar que les cueste integrarse a este ambiente de control, sin embargo, con las nuevas condiciones donde la estructura de COSO es modificada para integrar a el capital intelectual como nueva categoría para operar COSO, ayudando a él ambiente de control, a formalizar la cultura en los colaboradores que operan esta herramienta de control interno. Assessment Center se plantean las técnicas o simulaciones mediante las cuales nos permitiremos evaluar a los participantes. Las siguientes técnicas a mencionar son: Las técnicas más aplicadas en la evaluación son:

Juego de Roles: Es una representación en la que los participantes analizan una situación, que frecuentemente resulta ser un problema o incidente, al cual deben responder asumiendo un papel particular. Puede efectuarse sin ensayo previo y en todo caso el participante debe ser informado brevemente acerca del papel que debe representar.

Estudio de casos: Consiste en la descripción de un evento relacionado con la vida real o con una situación

simulada escrita, en video o película. Presenta una serie de condiciones e instrucciones que se deben seguir. Se pueden utilizar para analizar situaciones, presentar conclusiones y tomar decisiones o sugerir conductas a seguir.

In basket: En ésta prueba se presentan una serie de documentos que simulan aspectos de procedimientos administrativos del trabajo en los que se le pregunta al candidato acerca de cómo trataría las diferentes situaciones existentes en esa bandeja. Se busca evaluar su forma de trabajar, su nivel de planificación, organización y gestión del tiempo, entre otros. En su forma más clásica simula el tipo de material escrito u oral que una persona debe manejar en su puesto de trabajo.

Ejercicio en grupo: Esta actividad busca observar a un grupo de participantes interactuando entre si y discutiendo sobre un tema previamente preparado por los evaluadores.

Proyectos con base en el trabajo: Es un ejercicio o investigación cuyas limitaciones temporales son flexibles. Son prácticos, más completos y abiertos que las tareas. Por lo general involucran una parte significativa del trabajo que se está desarrollando sin requerir de supervisión cercana, a pesar de que el evaluador puede facilitar apoyo y asesoría.

Presentaciones: Esta prueba consiste en dar a los participantes un ejercicio o tema (o tema libre) para ser preparado en un tiempo determinado (se acostumbra 30 minutos) y presentarlo posteriormente ante un auditorio. Se pueden evaluar competencias como organización, comprensión, argumentación, conocimiento de la temática, influencia zy control emocional, entre otras.

Encontrar hechos: Esta prueba consiste en dar al evaluado escasa información para resolver un problema. El evaluador solamente contesta preguntas suplementarias que cada candidato formule para encontrar la solución. Se valoran aspectos como rapidez en encontrar la solución, capacidad de síntesis y manejo del tema, en todos sus aspectos.

Ejercicios prácticos: Estas pruebas se pueden diseñar para comprobar habilidades específicas fuera del contexto laboral. Proporcionan evidencias válidas, pero representan una presión distinta a aquella experimentada en una situación real. La evaluación se puede basar en el resultado final de la actividad, en el desarrollo de la actividad o en la combinación de ambas.

Ejercicios de escucha: En estas pruebas se le presenta al evaluado una grabación oral o un video, se evalúa su capacidad de asimilación y escucha por medio de preguntas (orales o escritas) realizadas por el evaluador, valorando el grado de exactitud de la información.

Dado que la aplicación de éstas técnicas del Assessment Center exige la puesta en práctica de conductas situacionales, se hace necesario contar con el ambiente propicio para ello. Así que dependiendo de la situación diseñada se deberá estipular el ambiente y los recursos necesarios para su óptima realización. En muchos casos se suele aplicar en un recinto cerrado, donde no haya interrupciones y donde se cuente con la iluminación e infraestructura necesaria para su ejecución. Entre más compleja sea la situación, más exigente será el ambiente y los recursos logísticos para su realización. Se recomienda que una vez establecida la técnica y el contenido del ejercicio, se adecue la actividad al ambiente lo más aproximado posible a la realidad. El ambiente incluye tanto la infraestructura locativa como los recursos materiales que favorezcan el desempeño eficaz de cada técnica. Las más utilizadas para evaluación de competencias relacionadas con actividades laborales cotidianas, y se pueden llevar a cabo de manera individual o grupal, aunque es más recomendable aplicarlas en grupo debido a que podemos identificar el comportamiento del participante ante situaciones relacionales y sociales, menciona Assessment Center México, 2015. En la integración de COSO 2013 y la implementación en el 2014 el Assessment Center como base de la nueva categoría de COSO, ayuda a la integración de gestión del talento y la consolidación de la operación, en sí,

ayudando a gestionar el talento y disminuir el riesgo llevando de la mano un sistema integral para tener un buen ambiente de control.

El comité de Basilea definió de esta manera a la función de compliance "Una función independiente que identifica, asesora, alerta, monitorea y reporta los riesgos de cumplimiento en las organizaciones, es decir, el riego de recibir sanciones por incumplimientos legales o regulatorios, sufrir pérdidas financieras o pérdidas de reputación por fallas de cumplimiento con las leyes aplicables, las regulaciones, los códigos de conducta y los estándares de buenas prácticas (juntos: leyes, reglas y estándares). La función de compliance se refiere a todas las personas que tienen alguna actividad o responsabilidad relacionada con compliance y no a un sector de la organización en particular, es decir, Identifica riesgos de incumplimiento siguiendo los componentes del modelo COSO, esto incluye también evaluar el posible impacto de estos riesgos y a la vez en un enfoque de riesgos clasificados según su severidad y probabilidad de ocurrencia, también asesora como resultado de la evaluación del riesgo, alerta con criterio sobre posibles incumplimientos, monitorea verificando conformidades y reporta casos de no conformidad.
En este sentido es menester la contribución de los expertos para facilitar el entender de los controles internos y en especial con el escenario de corrupción y el lavado de dinero en diferentes empresas nacionales y extranjeras dentro de nuestro país, por cual inquietud me lleva a una entrevista con consultores encargados de dictaminar a la empresa HSBC, que está en una situación difícil por estar en la dificultad de malos manejos y acusados de lavado de dinero.

Entrevista

En primer lugar le doy las gracias a él Lic. Javier Clemente Cabañas Vera, asesor de subdirección BRCM (business risk and control management) of rbwm hbmx hsbc y a él lic. Manuel rodríguez garcía subdirección brcm (business risk and control management) of rbwm hbmx hsbc lataam por concederme su tiempo y conocimiento para este trabajo; para comenzar, me gustaría hacerles la pregunta obligada: ¿Qué es el control interno en México? Manuel- Es un proceso efectuado en Cuatro niveles de defensa dentro de la organizaciones, el cual es diseñado para proporcionar un nivel de seguridad que contribuya con el logro de los objetivos. Los Cuatro niveles de defensa son: Confiabilidad, efectividad, Eficiencia en las operaciones y Compliance. Entiendo que las empresas necesitan defenderse ¿Cuál es la importancia de la implementación de control interno en empresas mexicanas? Manuel- En el ambiente de control es la base de los componentes necesarios para el alcance de metas y el cumplimiento de objetivos específicos dentro de una empresa, a su vez es necesario tropicalizar el control interno, al ambiente de control dominante en el país. Se entiende que hay métodos de llevar un control interno ¿Se podría implementar un control interno dentro de una pyme? Javier- Si, el control interno se puede llevar eficientemente, solamente si se considera y se fomenta una cultura de ambiente de control, sin embargo, debe considerar una estructura sana y efectiva.

Manuel- Una Pyme como organización, desde su contexto mexicano no podría tener una cultura de ambiente de control, ya que no es necesaria, para sus planes a corto plazo, sin embargo, el implementar controles e indicadores en la pymes sería de importancia para que las empresas en México consigan una ventaja competitiva y competir en un entorno internacional. Con base en esta reflexión ¿Cuál sería la principal barrera para implementar el control interno en las pymes? Manuel- Históricamente existen diferentes obstáculos que impiden la correcta implementación de un ambiente de control interno dentro de una organización, considero que la estructura horizontal de las organizaciones, incluye una deficiente segregación de funciones y el legado generacional de los altos directivos y dueños, lo cual refiere a la mezcla de sentimientos y nexos familiares que inevitablemente impiden la libre toma de decisiones, llegando a entorpecer el flujo de la implementación de actividades que aseguren un ambiente de control eficiente. ¿Cuáles serían las ventajas y desventajas de la implementación del control interno? Manuel – En primer lugar una ventaja la definición adecuada de roles y responsabilidades, identificación oportuna de riesgos, controles claves para la mitigación, comunicación eficiente entre las cuatro líneas de defensa

(Confiabilidad, efectividad, Eficiencia en las operaciones y Compliance), una buena evaluación y monitoreo de riesgos y actividades de control. – Manuel- en el contexto de las desventajas serian: Incumplimiento regulatorio, inflexibilidad en el incumplimiento de metas en una empresa de reciente apertura, categorización errónea de los riesgos inherentes a la operación, carencia de la primera línea de defensa (confiabilidad) falta de objetividad en las decisiones antelas contingencias. ¿Existe la metodología COSO dentro del control interno de las pymes? No, la metodología COSO, debería ser tomada para cualquier proceso de implementación de un ambiente de control sano, con el objetivo de realizar un assessment center, que cubra la evaluación 360° de la operación. Javier- Las pymes que aspiren a un cumplimiento regulatorio en cuanto a control interno se refiere y que pretende identificar y mitigar los riesgos inherentes a su operación, deberán de certificar su operación dentro de los estándares y etapas de la metodología COSO. Dentro de la cultura de compadrazgo que tiene nuestro país ¿Qué impacto tiene el control interno en la etapa de evaluación? Javier –

La brecha cultural y el constante cambio en el mercado son los principales motivos de que cualquier organización que no cuente con un ambiente de control eficiente incumpla sus objetivos. En particular, nuestro país se tiene arraigada una cultura de matriarcado y compadrazgo, lo cual impide la objetividad del control interno. Manuel – Existen diferentes etapas dentro de la implementación de las actividades de control para identificar y mitigar los riesgos inherentes a la operación de las organizaciones, sin embargo, la etapa de evaluación de riesgos se puede ver afectada por dichas culturas, lo anterior debido a que se priorizan los intereses personales o de pocos ante los intereses de las compañías y de su buen funcionamiento lo cual está relacionado directamente a los costos y beneficios que pudiera significar la implementación de control interno a pesar de no cumplir con las expectativas personales y compromisos adquiridos por los líderes, de las compañías, evitando que los funcionarios realicen sus funciones asignadas y reporten sus hallazgos y recomendaciones a la dirección. Por último ¿Cómo regular el control interno sin afectar intereses políticos?

Manuel – Dentro de la cultura mexicana se considera a la implementación de un programa robusto de control interno como un gasto en vez de un costo o inversión, resultando en pérdidas en las utilidades, algunas entidades gubernamentales no cuentan con una estructura de control interno, exponiendo a dichas entidades a diversos riesgos, siendo hoy el lavado de dinero y el fraude los dos riesgos con mayor impacto en las empresas. Javier –Al estar en cumplimiento regulatorio solo se realiza una inversión a largo plazo, la cual redituará en finanzas sanas y un ambiente de control eficiente mediante los cuales se puede afectar intereses externos a los objetivos planteados por la empresa.

CONCLUSIONES

En el marco de la entrevista e intentando visualizar el control interno dentro de nuestra realidad como país, el futuro no es muy alentador, con las buenas intenciones no se puede trabajar, incluyendo los modelos, técnicas y herramientas para alcanzar la competitividad, disminuir los riesgos para una eficiente rentabilidad, alcanzar una liquidez dentro de las organizaciones para un buen flujo de efectivo, entre otras variables, todo esto al implementarse en una ambiente de control, en teoría se ve como un mundo maravilloso, pero en realidad, el ambiente de control en México está muy distante de consolidarse para tener empresas competitivas; las malas prácticas, los actos corruptibles, la cultura de compadrazgo, entre otras prácticas de nuestra cultura, hace que las metodologías que integran la operación de las organizaciones, tengan excepciones en sus modelos y la cultura mexicana es una de esas excepciones, la complejidad de nuestra cultura mexicana, hace que cualquier modelo que haya funcionado en otro mercado similar al nuestro, no cumpla con sus objetivos en este contexto, surgen indicadores que no son posibles de controlar, principalmente por intereses de algunos, sin embargo, el paradigma puede ser cambiado o modificado con la reforma del modelo, incluyendo a él capital intelectual, evaluando, modificando, creciendo, vigilando, esto impactará en una cultura interna y se creará en el ambiente de control que desea

cualquier empresa, aunque sea mexicano el capital intelectual. No obstante, el precio que deben pagar las empresas por integrar a él capital intelectual en este nuevo ambiente de control es alto, el compromiso como mexicanos, es intentar cambiar el paradigma de corrupción, a él de buenas prácticas, sin embargo, las generaciones productivas hoy en día, no serían la solución, deberíamos integrar un modelo donde las nuevas generaciones adopten diferentes modelos de control, hechos por mexicanos para los mexicanos y no adaptaciones que sólo quedan en un buen intento de cambiar a través de un modelo comprobado en otro contexto, como si eso fuera posible, la integración de indicadores de control para medir el desempeño ayuda a los colaboradores a crear conciencia para ser mejor, deberías intentar crear indicadores donde las organizaciones también quieran ser mejores, partiendo de la integración de las áreas y no de grupos aislados queriendo crecer por sí mismo. Definitivamente es posible tener un ambiente de control pero incluyente de todas las partes, feudos aislados no generarían un cambio significativo en nuestra cultura. Última reflexión la vigilancia de la operación es la parte más vulnerable y la más corruptible, definitivamente aquí, es donde está el valor y está el dinero, el resultado, etc., hacer conciencia sobre la buena práctica.

Análisis crítico de control interno, cabe señalar que la dinámica de las culturas organizacionales dentro de nuestro país se encuentran dos vertientes de funcionamiento, la primera que el capital Mexicano tiene un estigma de la cultura del conformismo, del compadrazgo, de un confort, sin embargo, cuando hay un capital extranjero la transformación de los colaboradores mexicanos es adaptable, se integra, por interés y luego por la falta de valores integrales, sin embargo, el costo de las organizaciones es mínimo a largo plazo, sin embargo, no pasa en las organizaciones mexicanas, se integran a un ambiente poco viable a su crecimiento como empresa y como colaborador, se ve un perfil sin alcance, solo se ve la superficialidad desde la mirada de ambos, sin llegar a una comunión, por último la llega de la nueva estructura de COSO a las organizaciones incluyendo al factor humano, hace que las organizaciones lleguen a un control integral del colaborador, esto se verá que en un futuro próximo si, llegaremos a controlar las nuevas tendencias de control o necesitaremos romper otro paradigma de control interno.

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PLANEACIÓN PARTICIPATIVA COMO BASE PARA EL DESEMPEÑO EN PROYECTOS TURÍSTICOS COMUNITARIOS

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RESUMEN

El desarrollo de las comunidades con vocación turística está directamente relacionado con la integración de las comunidades, autoridades, líderes y personas en los procesos estratégicos de diseño, planeación y puesta en marcha de proyectos orientados al desarrollo del turismo, por ello se requiere desarrollar modelos de orientados a la planeación participativa en las comunidades, principalmente en las fases de diseño de productos turísticos donde es de suma importancia que las personas que conocen a detalla los elementos focales del destino participen en el diseño y planeación con esto asegurar el éxito de los proyectos.

PALABRAS CLAVE: Planeación Participativa, Turismo Comunitario, Proyectos

PARTICIPATORY PLANNING AS A BASIS FOR PERFORMANCE IN COMMUNITY TOURISM PROJECTS

ABSTRACT

The development of tourism-oriented communities is directly related to the integration of communities, authorities, leaders and people in the strategic processes of design, planning and implementation of projects aimed at developing tourism , therefore is necessary to develop models oriented participatory planning in the communities , mainly in the design phases of tourism products where it is important that people who know details the focal elements of destiny involved in the design and planning to ensure the success of this project.

JEL: O21, L83

KEYWORDS: Participatory Planning, Community Tourism, Project

INTRODUCCIÓN

En los últimos años el turismo ha experimentado un continuo crecimiento y una gran diversificación, hasta convertirse en uno de los sectores económicos que crecen con mayor rapidez en el mundo. El turismo guarda una estrecha relación con el desarrollo y actualmente se ha presentado una oferta creciente de nuevos destinos. Hoy en día, el volumen de negocio del turismo iguala o incluso supera al de las exportaciones de petróleo, productos alimentarios o automóviles; esta actividad se ha convertido en uno de los principales actores del comercio internacional, y representa al mismo tiempo una de las principales fuentes de ingresos de numerosos países en desarrollo. Este crecimiento va junto con la diversificación y competencia entre los destinos. Este crecimiento general del turismo en los países industrializados y desarrollados ha sido beneficioso, en términos económicos y de empleo, para otros sectores relacionados. (OMT. 2013) Existe, por lo tanto, un abanico muy amplio de gustos y preferencias que tipifican al visitante cuando establece sus intereses personales al momento de decidir qué destino pretende visitar o bien cuál es la experiencia que quiere obtener; actualmente los motivo y forma de viajar han tenido cambios notables desde el tipo de destino, actividades desarrolladas en el mismo, así como las prácticas orientadas al cuidado

de los atractivos que se ofertar, este tipo de prácticas están orientados a un tipo de turismo muy particular, que orienta sus pretensiones a conocer más de la naturaleza y procurar su defensa y conservación: es el denominado "ecoturismo", que muchos estudiosos también llaman 'turismo ecológico' o 'turismo alternativo. (Ceballos, 1996) define al ecoturismo como: "La ejecución de un viaje a áreas naturales que están relativamente sin disturbar o contaminar, con el objetivo específico de estudiar, admirar y gozar el panorama junto a sus plantas y animales silvestres, y así mismo cualquier manifestación cultural (pasada y presente) que se encuentre en éstas áreas, que propicia un involucramiento activo y socioeconómicamente benéfico de las poblaciones locales".

Posteriormente la definición de este mismo autor establece los siguiente : "aquella modalidad turística ambientalmente responsable, consistente en viajar o visitar áreas naturales relativamente sin disturbar con el fin de disfrutar, apreciar y estudiar los atractivos naturales (paisaje, flora y fauna silvestres) de dichas áreas, así como cualquier manifestación cultural (del presente y del pasado) que puedan encontrarse ahí, a través de un proceso que promueve la conservación, tiene bajo impacto ambiental y cultural y propicia un involucramiento activo y socioeconómicamente benéfico de las poblaciones locales". América Latina emerge dentro de este escenario como un continente con un gran potencial para el desarrollo de turismo de naturaleza y/o ecoturismo, ofreciendo una gran variedad de ecosistemas, algunos con rasgos muy excepcionales y de amplio interés para los buscadores de naturaleza; el éxito del desarrollo de esta nueva modalidad de turismo en América Latina depende de una serie de factores que se relacionan con el atractivo de los lugares y de su vida silvestre, las facilidades de alojamiento y de acceso, la calidad de los servicios de guías y la capacidad de incorporar activamente a la población local (TIES , 2007)

Los visitantes están buscando conexiones con los valores tradicionales que han sido perdidos en el cotidiano moderno, hay una exploración de un sentido más profundo de conexión con la naturaleza, la familia, los ancianos y la comunidad. Bajo esta idea, el mercado del ecoturismo debe de brindar una serie de experiencias de que pueden pertenecer a un mundo donde trascienden los valores materiales, hacer algo por ellos mismo y por el planeta. Por esta serie de características se genera el termino conocido como turista responsable aunado a una seria de prácticas de cuidado del medio ambiente pero sobre todo de los elementos relacionados con la identidad del destino y la parte de la estética ambiental. (Universidad Astral, 2007)

REVISIÓN LITERARIA

Dentro de las comunidades en el Sur de Sonora, se tiene una gran riqueza de recursos naturales, culturales así como de recursos humanos; siendo este uno de los elementos más importantes para poder ofertar servicios turísticos integrales. En las organizaciones se gestionan activos intangibles, tanto o más que las empresas industriales, requiriendo de la participación del productor del servicio y del sujeto consumidor en el momento de la prestación del servicio. Lo anterior conlleva a que las relaciones interpersonales, la actitud y el comportamiento del personal sean determinantes para la gestación del servicio, lo que dependerá en gran medida del grado de satisfacción, del compromiso y la lealtad de los empleados. Aquí se enfatiza la importancia del factor humano, siendo esto todavía más cierto en los servicios, en el que los empleados forman parte integral del producto, incidiendo además en otros elementos del Capital Intelectual tales como las relaciones con sus clientes, su satisfacción, fidelidad, así como en la creación y difusión del conocimiento, en la utilización eficaz de las nuevas tecnologías, etc.

Las actividades que se desarrollan en las empresas, requieren del capital intelectual con el que se cuenta en los corredores de turismo alternativo, es decir; los conocimientos y/o experiencias con la que cuentas los habitantes de las comunidades, siendo la base primordial del éxito de los proyectos ecoturísticos la experiencia única que vivirá el cliente en las zonas visitadas. Por ejemplo se requiere que el guía de turistas pueda transmitir lo que conoce sobre el lugar, historias, leyendas, flora, fauna, etc. y que el cliente que visita el sitio pueda llevar una satisfacción dela experiencia vivida; pero no es suficiente con el hecho de que se pueda transmitir; si no que es necesario desarrollar servicios turísticos profesionalizados que estén

estandarizados para los prestadores de servicios turísticos y que la experiencia sea replicada. Así mismo esta experiencia tiene que ser planeada y alineada a las finalidades de las empresas prestadoras de servicios turísticos y que sean actividades que generen valor en los procesos clave de las organizaciones.

Dentro del proceso de habilitación de las empresas s de turismo alternativo, por lo general se desarrolla la fase de planeación participativa la cual tiene como propósito dotar a la empresa de los requerimientos necesarios para el desarrollo de las actividades teniendo como resultado de este proceso aspectos tales como: Desarrollo de Productos Turísticos, Capacitación de prestadores de servicios, Desarrollo de Guiones (matrices de experiencia del cliente), diseño de materiales de apoyo. Además de realizar las fases de planeación es de suma importancia que las organizaciones desarrollen evaluaciones constantes que permita a la empresa a obtener un feedback acerca de la forma de operar y sobre todo de la ejecución de lo planeado. Bernardez, (2007) Menciona que por lo general individuos altamente capacitados y con alto potencial suelen no tener éxito cuando están involucrados en un sistema de perfomance deficiente dado que muchas veces hay un feedback insuficiente o bien este no se realiza por parte de los directivos de las organizaciones.

Turismo y Ecoturismo Comunitario Industria en Desarrollo

En Latinoamérica se proyecta un panorama muy halagador (Budowski, 2001) dentro de las actividades relacionadas con el cuidado del medio ambiente, turismo responsable, turismo de naturaleza y el eco turismo, este último debe ser considerado dentro de los planes de desarrollo sustentable y en los planes de uso de la tierra, especialmente cuando se trata para áreas naturales protegidas (Sniffer 2002). Uno de los problemas del ecoturismo es la falta de estándares internacionales reconocidos. Por ello es de su importancia el interés para todos los actores involucrados, asegurarse de que existan estrategias, certificaciones, regulaciones que deberían ser acatados por todos. Anteriormente se han tratado de plasmar iniciativas no sostenibles, pero "pintadas de verde", con la consiguiente devaluación del concepto de ecoturismo dentro de la percepción del turista y de mercado en general, así mismo imperante la necesidad de identificar destinos demasiados frágiles en los cuales simplemente el acceso a los turistas debería estar restringido (Töpfer, 2002).

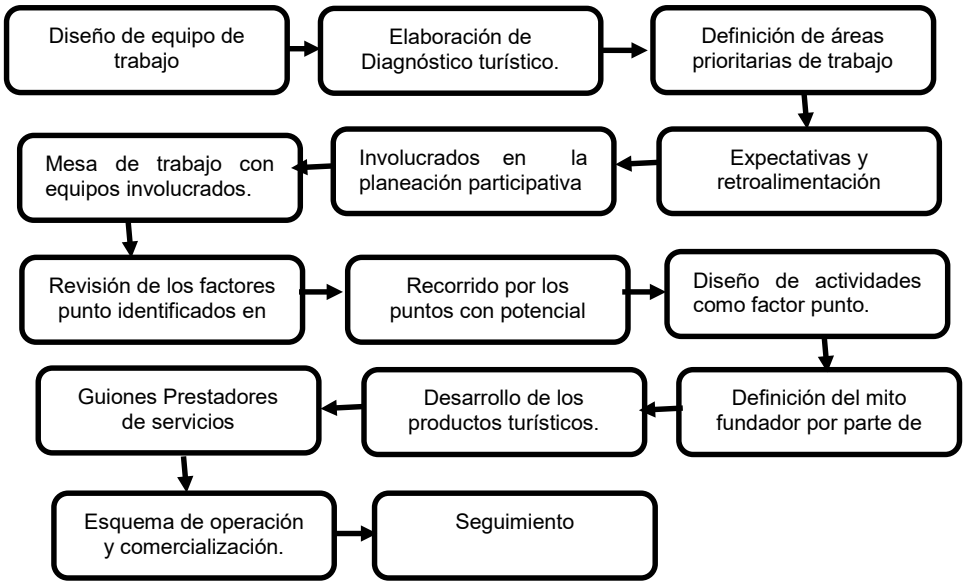
Para realmente poder definir que las actividades que realiza un destino sean sostenibles es imperante mejorar los procesos de planificación en las fases de planeación, diseño y puesta en marcha de los proyectos orientados al ecoturismo, en lo cual es de suma importancia la participación de todos los actores interesados incluyendo a los locales, poblaciones cercanas al destino que se pretende potencializar. De la misma manera debe de tomarse en cuenta elementos de suma importancia tales como intereses de la comunidad y rasgos culturales de los participantes dentro de proyectos. (Epples,2002) Este término ha sido adoptado en gran manera por el Fondo Mundial para la Naturaleza-Wordl Wide Found Natue-(WWF) en la que hace referencia a que son las prácticas de actividades turísticas en la que la comunidad local tiene el control, participa el desarrollo, planeación y puesta en marcha así que genera importantes beneficios para la comunidad (WWF,2001). (blackstock,20025) todo esto por la dependencia con Organizaciones No Gubernamentales (ONG).

Planeación Participativa Como Estrategia Para el Desarrollo

Todo tipo de planificación participativa hacer un análisis integral de los diversos componentes y situaciones presentes en el territorio, consolidando el pensamiento de la población en los aspectos inherentes al desarrollo para definir el momento inicial y proyectarlo hacia el futuro. Darquea (2000) afirma que los ejercicios de planeación participativa deben estar sujetos a unos criterios conceptuales mínimos que permitan alcanzar la misión y la dimensión que le son propias, estas condiciones son las siguientes: Institucionalización de los procesos de gestión local, en forma estratégica y participativa; Sustentabilidad de la gestión local; Corresponsabilidad comunitaria, Complementariedad, alianzas estratégicas. En la aplicación del término de planeación participativa a las comunidades que conformaban el corredor de

turismo alternativo del sur de sonora desarrollado en el Instituto Tecnológico de Sonora y su relación con la diversidad y la conservación del ambiente, se introduce un nuevo término titulado Ecoturismo con Participación Comunitaria el cual es considerado una clase particular de ecoturismo que se concentra no solamente en fomentar el bienestar de las comunidades sino además en lo que es propiedad de la comunidad y su participación en el ecoturismo. Como se puede observar en el Figura 1 se define el esquema de desarrollo que fue planteado en el desarrollo de las operaciones de dicho corredor la cual considera desde la integración de los participantes de la comunidad hasta las actividades de operación y comercialización para su puesta en marcha, este modelo esta considera para comunidades que están orientadas a la protección del medio ambiente y sobre todo de los esquema culturales de identidad, con los cuales los integrantes pueden generar ingresos y los visitantes tienden a ser responsables del entorno que los rodea

Figura 1: Modelo de Planeación Participativa Corredores de Turismo Alternativo. (Limón, 2011)



Esta figura presenta el proceso que se sigue para el desarrollo de la planeación participativa en una comunidad, obteniendo como resultado los productos turísticos claramente diseñados y con las relaciones identificadas de personas y roles dentro del desempeño de una organización comunitaria, este modelo es derivados de proyectos anteriormente realizados

METODOLOGÍA

En el desarrollo de este proyecto de investigación se analizaron los esquemas de Planeación participativa y posteriormente el esquema de evaluación de desempeño; en este apartado de divide el esquema en este orden, el cual se detalla continuación: Para la fase de planeación se consideraron primeramente la revisión de cada uno de los esquemas existentes de planeación participativa, los cuales principalmente han sido aplicados en modelos de gobierno de los países, regiones y sobre todo los municipios, esta metodología permite tener una base de desarrollo y crecimiento en el cual cada uno de los involucrados participan de manera activa en la generación de ¿hacia dónde vamos? ¿Qué vamos hacer? y ¿Cómo lo vamos a hacer? En este apartado se analizaron cada uno de los modelos realizados y posteriormente se determinó un esquema de operación de planeación pero específicamente aplicado al desarrollo y diseño de productos turísticos en organizaciones comunitarias, como resultado de este apartado de diseño la tabla 1 donde se identifican claramente fases o actividades, descripción y los participantes en cada etapa. (Verdejo, 2003 a), (Contreras et al 1998), (Aurand et al s.f), (Verdejo, 2003 b), (Contreras, 2004). La generación del sistema de desempeño de la organización se inicia una vez concluidas las actividades de la planeación participativa, después de esto se procede a la obtención de la información sobre los indicadores que determinan del

desempeño y se realiza en los pasos siguientes: (Bourne y Mills ,2000) (Monte, Barquero y Fernandes 2012); (Chorda y Pareles 2009)

Primeramente se definen las medidas de desempeño, En esta fase se identifican cuáles son los indicadores que serán evaluados en el sistema de desempeño de la organización para la líder de la comunidad y los integrantes del equipo de trabajo.

Posteriormente se generan de los indicadores Financieros: Se identificaron lo elementos con relación a la información sobre las finanzas, contabilidad, registro y seguimiento de esta información dela organización de estudio.

Generación de indicadores No Financieros: Se identificaron los indicadores de relacionados con el desempeño de la organización que no son contables o financieros, sino que están relacionados con las actividades principales y de soporte para la operación de la organización.

Una vez que se tienen definidos cada uno de los esquemas de información necesaria se procede a la generación del sistema de desempeño para el cual, se realiza un bosquejo para que las personas que se encargan de supervisar el desempeño de la organización sepan cuáles son los elementos sobre los cuales se debe obtener la información, como se puede observar en el apartado de resultados.

donde se pone ejemplo de resultado a evaluar, indicadores que miden ese resultado, valores reales e ideales de cada indicador, metas de cada indicador así como las actividades que se deben de realizar, este esquema presenta la forma de operación y supervisión del desempeño de una organización comunitaria. En este elemento es importante capacitar a las personas encargadas de estas actividades.

RESULTADOS

En la Tabla 1 se presenta un modelo que considera los elementos desde la fase de prediseño o concepción de la idea del proyecto turístico en el cual es de suma importancia que todos los actores participen dentro de la delimitación y clarificación , así mismo se debe guiar dentro del proceso de identificación de los atractivos con lo que cuenta el destino, es decir independientemente de que las personas pertenecientes a la comunidad conozcan a profundidad la localidad se debe aprender a fundamentar las razones por las cuales un turista estaría dispuesto a asistir a un destino así una vez que se tienen todos los elementos necesarios de motivos por los que un turista debe visitar una comunidad se procede a la fase de diseño, aquí es donde se realiza un trabajo de gabinete para que el producto este diseñado acorde a los segmentos seleccionados y contenga los elementos necesarios para generar un experiencia única y satisfactoria , posterior a este se procede a la fase de habilitación del lugar y capacitar a todos los involucrados en la visita del turista a la comunidad; una vez que se tiene al personal cualificado y sobre todo habilitado el lugar se procede a la recepción de grupos de lo que se podría denominar turistas de chocolate que aquí es donde se pretende recibir todas las observaciones de los primeros grupos y personas recibidos a fin de identificar mejoras en los servicios brindados.

Una vez que se han identificado, documentado y mejorado las opciones identificadas se procede a lo que corresponde al esquema de venta y comercialización que aquí es donde se diseña y planea la forma en la que la comunidad será dada a conocer cuidando los elementos focales principales dela comunidad; después de esto se procede a la forma de operar y organizar los recursos de la organización. Una vez diseñado esquema de comercialización y organización se procede a realizar el sistema de desempeño de la comunidad es decir los indicadores bajos los cuales se determinará si la comunidad estará alcanzado las metas planeadas; posterior a esto se procede a documentar los paso de la matriz de experiencia del cliente la cual es la línea principal que se deben de seguir para asegurar una visita exitosa y sobre todo generar en el turista

más que una visita una "experiencia" y por último identificar los esquemas de evaluación y mejora continua del proyecto planteado.

Tabla 1: Modelo de Planeación Participativa

Etapa *	Breve descripción **	Participantes ***
1. Planteamiento preeliminar	Se hace una presentación sobre la idea de detonar la comunidad como proyecto de turismo alternativo.	1, 2, 3,4,6
2. Prediseño	Reunión preliminar a fin de organizar la idea de integrar a los participantes dentro del servicio	1,2,3,4,6,7
3. Inventario turísticos	Se identifican los elementos naturales, culturales y socioeconómicos de la comunidad	1,3,6,7
4. Jerarquización de los elementos	Se hace una priorización sobre los recursos más relevantes de la comunidad.	1,3,6,7
5. Diseño del producto turístico	Con base a metodologías establecidas se procede al diseño del producto para ser operado.	1,3,6,7
6. Habitación y capacitación	Se habilita los elementos de la comunidad considerados en el diseño y se capacita a todos los participantes tanto directos como indirectos.	1,3,5,4,6,7
7. Desarrollo de pruebas	Se reciben los primeros grupos a fin de saber cómo se llevó la capacitación y se hacen las evaluaciones correspondientes	1,3,6,7,8
8. Evaluación Preliminar	Se realiza reuniones con el equipo de trabajo para identificar y subsanar mejoras.	1,3,6,7
9. Propuesta de comercialización	Se plantea un estrategia para atraer y mantener la afluencia turística en la comunidad.	1,3,4,6,7
10. Propuesta de organización	Se diseña la propuesta de puestos y esquemas de operación y gestión	1,3,6,7
11. Sistema de desempeño	Se identificar indicadores con sus valores ideales, reales y brechas de mejora.	1,3,6,7
12. Matriz de experiencia del cliente	Se plantea un modelo de experiencia del cliente a fin de generar connotación y prestigio al visitar la comunidad.	1,3,4,6,7
13. Evaluación y Mejora Continua	Se desarrolla un esquema de cómo se hará un feedback oportuno.	1,3,6,7

** En la primera columna se tienen los pasos que se deben seguir, en la **columna 2 viene una breve descripción de lo que consiste cada paso y en la ***columna 3 viene los participantes, que debajo del texto se identifica claramente los nombre.*

En la figura 1 donde se presenta un esquema de operación se tienen identificados los siguientes participantes en los procesos anteriormente mencionados, a fin de resumir en la tabla 1 solo me pondrá el número correspondiente al participante en cada etapa de los que mencionan a continuación.

Líder o líderes de la comunidad
Autoridades de la Comunidad,
Participantes activos de la comunidad
Empresas, organizaciones y prestadores de servicios de soporte
Experto en la disciplina en el caso del diseño de productos turísticos especializados
Consultor señor en proyectos de turismo comunitario.
Consultor Junior como apoyo en los procesos
Turistas o visitantes

Es importante mencionar que el éxito o fracaso de un proyecto comunitario está centrado en la adecuada inserción, integración y apoderamiento de la comunidad hacia el proyecto; de otra manera no pasara de ser un elefante blanco quizá un elemento más como parte de la política pública o en otro caso que llegue un extranjero y explote el destino con potencial y subcontrate a los verdaderos conocedores y portadores de la experiencia única e irreplicable de estar en un proyecto comunitario. Es de suma importancia tener una relación con la comunidad de manera eficiente y participativa, así mismo para poder determinar el éxito o fracaso de la planeación participativa aplicada en las fases de diseño y habilitación se presentan a continuación variables que se deben considerar al momento de realizar una evaluación del desempeño de

la organización tan y como se identifica en el paso 13 de la metodología anteriormente planteada. Esta información está conformada en los grupos de:

Datos Generales de la organización: este apartado es de suma importancia, en caso de que la persona que evalúa el desempeño de la comunidad no tenga conocimiento previo de esta.

Aspectos No financieros de la organización: En este apartado se pretende poder obtener información acerca de elementos tales como Autosuficiencia de la comunidad, esto a través de la operación y puesta en marcha de programas y proyectos orientados a aspectos ambientales, sociales, entre otros. Así mismo de aspectos como Ecoeficiencia y Sustentabilidad. Algunos indicadores de estos apartados puedes ser los siguientes:

Acciones de cuidado al medio ambiente
Accidentes en las áreas de trabajo
Infraestructura física del sitio
Programa de cuidado al medio ambiente actualmente operados
Familia beneficiadas
Certificaciones externas

Así mismo en este apartado se debe identificar los aspectos directamente relacionados con la operación y organización de la comunidad, aspectos que nos hablan de los resultados a nivel micro de la organización; estos elementos son de suma importancia dado que contribuyen de manera directa a los logros de objetivos, metas, misión y visión trazados anteriormente. En este apartado de consideran indicadores a evaluar tales como:

Clientes Atendidos
Procedencia de los clientes
Grupos atendidos
Ingresos generados
Quejas Recibidas
Clientes satisfechos, entre otros.

El último apartado que comprende la evaluación debe identificar claramente los aspectos financieros que inciden sobre el desarrollo exitoso de la planeación y puesta en marcha del proyecto en la comunidad. Este apartado es de los más complejos al momento de evaluar por la falta de información financiera por parte de los responsable director de proyectos comunitarios. Este apartado comprende indicadores como:

Costos y Gastos Generados
Financiamientos obtenidos
Liquidez
Rotación de Activos
Margen de Utilidad
Rentabilidad de activos entre otros.

Una vez que se realizó la recolección de la información operativa, general y financiera de la organización se deberán generar los informes donde se identifique claramente cuál es la situación que tienen cada indicador estudiado en la comunidad y a partir de esta información obtenida generar los modelos de operación , es decir identificar acciones concretas para dar continuidad a los resultados obtenidos de la evaluación de cada uno de los indicadores de desempeño y a partir de esto generar un sistema en la que la organizaciones lleve un control eficiente de la información para la toma de decisiones.

A continuación se muestra el diseño de un sistema de desempeño como la supervisión del cumplimiento de cada uno de los indicadores a evaluar en la comunidad, una vez que estos fueron identificados, clarificados, analizados y seleccionados, esta matriz permitirá a la persona responsable de las actividades de gestión llevar un control más eficiente del cumplimiento de las metas trazadas en las fase de planeación de la comunidad.

Tabla 2: Ejemplo de un Sistema de Desempeño

Resultados*	**Indicadores****	**Real*****	**Ideal**	**Metas******			**Accion********
				C.P. (1 año)	**M.P (1-5 años)**	**L.P (5 años en adelante)**	
Autosuficiencia sustentable	Número de acciones de cuidado al medio ambiente	1	2	Aplicar dos acciones de cuidado al medio ambiente.			Realizar trámites con el municipio los cuales apoyen las acciones a realizar.
	Número de accidentes en el área de trabajo	0	0	Seguir con el estándar de 0 accidentes e el área de trabajo.			Proporcionar los cursos de capacitación necesarios.

*Los elementos de esta tabla son * ejemplo de un tipo de resultado que puede ser evaluado después del diseño de la planeación participativa **Los indicadores que puede contribuir a medir el resultado, *** Valores ideas y reales de la organización de estudio, **** Metas para cada indicador a corto, mediano y largo plazo y por último ***** Las acciones que se deben de seguir.*

Es importante que se tenga una persona designada para presentar avances programáticos en el cumplimento de cada uno de los indicadores y esto permita poder tomar acciones oportunas para mejorar la situación actual de la comunidad evaluada, es importante clarificar la importancia de la fase de planeación en la percepción y desarrollo de un proyecto comunitario, pero aún más importante es clarificar la importancia de que la planeación sea participativa y cada uno de los integrantes contribuyan a la concepción del plan del proyecto y de la misma manera importante concebir los procesos de desempeño de la organización, así como el establecimiento de un programa de evaluación oportuna que contribuya a disminuir las brechas entre los planeados y los resultados obtenidos.

CONCLUSIONES

La planeación participativa es una herramienta que al ser utilizada dentro del diseño de productos turísticas en organizaciones comunitarias contribuye al empoderamiento de los participantes en el proceso y con ello contribuir al logro de las metas de la organización , esto se debe a que los integrantes de la organización participan activamente en el plan de la organización. Cada uno de los participantes en el diseño es de suma importancia que se involucren en cada una de las actividades al momento de realizar la operación esto independientemente que las actividades que hayan sido asignadas correspondan a un elemento del proceso específicamente. La planeación participativa es la base para que se pueda establecer un desempeño satisfactorio en la organización, esto debido que los integrantes de cada uno de los pasos al momento de ofertar el servicio participan en el diseño, en la operación del mismo, en las mejoras necesarias y sobre todo entienden cuál es la importancia de la actividad individual realizada dentro del desempeño de la organización. De la misma manera es importante que la organización establezca claramente los elementos que serán considerados dentro del desempeño y que estos elementos consideren aspectos operativos y

organizacionales, elementos financieros y elementos no financieros; de igual forma se debe diseñar un programa de evaluación que considere el sistema de desempeño diseñado para la organización. Es recomendable que la organización establezca claramente responsables de cada actividad, así como de dar seguimiento al desempeño de la organización el cual será el responsable de esta realización retroalimentación oportuna al sistema de operación.

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FACTIBILIDAD DE PONER AL SERVICIO EMPRESARIAL UNA NUEVA UNIDAD DE EMPAQUE DE NUEVE (9) PIES EN MATERIAL RECICLABLE, PARA EL TRANSPORTE DE MERCANCÍAS EN CONTENEDORES ESTÁNDAR DE 20 Y 40 PIES

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RESUMEN

Importancia del tema: Esta investigación tiene su relevancia por la situación actual de los exportadores e importadores colombianos Pymes, puesto que a partir del marco SAFE de la Organización Mundial de Aduanas, las firmas de Tratados de Libre Comercio y de las diferentes iniciativas surgidas a partir del Plan Nacional Logístico que incluye planes de ordenamiento territorial y de movilidad y restricción de grandes vehículos de carga dentro de las ciudades, grandes cambios han venido ocurriendo, el último, fue la puesta en operación de un nuevo estatuto aduanero, desde Marzo de 2016. Esta nueva reglamentación, dentro de sus artículos hace especial énfasis en la Inspección No Intrusiva, sanciones más fuertes por contaminación de carga y por adulteración de la información, entre otros. Por esta razón, esta investigación para la puesta en operación de una nueva unidad de empaque de 9', adquiere mayor relevancia puesto que los empresarios Pyme podrán apoyarse en esta, para minimizar riesgos y agilizar operaciones de comercio exterior, es especial aquellos que no cuenten con grandes volumen de mercancía a ser exportada, pero quieran ingresar a mercados internacionales y los que ya están acompañarlos para que mejoren sus procesos y apoyados en esta nueva unidad de empaque que tienen un gran valor agregado puesto que estará construida en material reciclable, acorde al cuidado del medio de ambiente. Objetivo de la investigación: Establecer la factibilidad de implementación de una unidad de empaque de nueve (9) pies en material reciclable para el transporte nacional e internacional en contenedores estándar de 20 y 40 pies. Metodología aplicada en la investigación: Enfoque Cualitativo, tipo de investigación descriptiva documental, resultados posibles: Aceptación en el medio empresarial exportador, viabilidad de su transporte cargue y descargue, logística, Analizar la resistencia de materiales reciclables y/o aleaciones para la elaboración de la unidad de empaque de 9 pies y, determinar las adaptaciones técnicas que deberán realizarse. Hipótesis: *Por ser una unidad reciclable, podrá generar ingresos y estabilidad en la población de recicladores, esta unidad de empaque podrá atender los movimientos de carga al interior de las ciudades que se deriven de las plataformas logísticas, reducir impactos del transporte de carga (ruido, vibraciones, contaminación del aire, accidentes y congestión).*

PALABRAS CLAVE: Reciclable, Exportadores, Importadores, Unidad de Empaque, Contenedores, Logística

FEASIBILITY OF PUTTING A NEW NINE (9) FEET PACKING UNIT, MADE FROM RECYCLED MATERIALS, TO BUSINESS; FOR THE CARRIAGE OF GOODS IN STANDARD 20 AND 40 FEET CONTAINERS

ABSTRACT

This research has its relevance in the current Colombia situation regarding MSMEs exporters, since the new SAFE Framework of the World Customs Organization, the signing of last Free Trade Agreements and the various initiatives arising from Logistic National Plan including land use and mobility plans; and restriction of large cargo vehicles within cities, big changes have been happening; the last, was the commissioning of a new customs statute, since March 2016. This new regulation, within its articles places special emphasis on the Non-Intrusive Inspection, stronger sanctions for freight contamination and adulteration of information, among others. For this reason, this research to the feasibility of putting a new packaging unit of 9', becomes more important since the SME entrepreneurs can rely on this, to minimize risk and streamline foreign trade operations, especially those who do not have large volume of goods to be exported, but want to enter international markets and for those who already have, to improve their processes supported in this new packaging unit having a high added value since it will be made in recyclable material, according to care of the environment. Research objective: To establish the feasibility of implementing a packaging unit of nine (9) feet in recyclable for domestic and international transport in standard 20 and 40 ft containers. Methodology used in research: Qualitative Approach, type of descriptive research documentary, Possible outcomes: Acceptance in the exporting business environment, feasibility of transportation loading and unloading, logistics, analyze the resistance of recyclable materials and / or alloys for the production of packing unit 9 feet and determine the technical adjustments to be implemented. ***Hypothesis****: As a recyclable unit, it can generate income and stability in the population of recyclers, this packaging unit may serve cargo movements within cities arising from logistics platforms, reduce impacts of freight transport (noise, vibration, air pollution, accidents and congestion).*

JEL: L900, R410

KEYWORDS: Recyclable, Exporters, Importers, Unit Packaging, Containers, Logistics

INTRODUCCIÓN

En Colombia, al igual que muchos países que tienen pequeñas y medianas empresas, cuyos volúmenes de producción para exportación no son lo suficientemente altos, estas deben afrontar diferentes retos tales como envío de la mercancía hasta el puerto y espera hasta consolidar los contenedores, asociación con empresas competidoras que les permitan llenar los volúmenes requeridos y/o envío de pallets y carga suelta entre otros aspectos, para poner su mercancía en los contenedores estándares de 20 y 40 pies. Por otra parte la Organización Mundial de Aduanas ha obligado a las aduanas de cada país a implementar nuevos estándares a partir del marco SAFE, que incrementen la seguridad y agilicen las operaciones aduaneras. El gobierno colombiano, a partir de un documento con referencia 3547 emitido por el Consejo Nacional de Política Económica y Social (CONPES), en octubre de 2008, ha venido implementando año tras año, diferentes planes logísticos que incluyen la modernización tecnológica de los puertos y zonas aduaneras, que incluye la inspección no intrusiva de mercancías, la construcción e implementación de nuevas Zonas Francas, la construcción y/o ampliación de autopistas troncales y la creación o ampliación a de nuevos servicios a la carga. Adicionalmente en Colombia, debido al crecimiento poblacional urbano, los alcaldes y autoridades de transito han venido promulgando leyes y reglamentaciones que restringen la libre circulación de vehículos de gran tamaño (camiones y tracto mulas) dentro de las ciudades. La presente investigación plantea una solución a partir de una unidad de empaque, que dará respuestas a algunas de las diferentes iniciativas propuestas las aduanas y el Gobierno nacional. Se hará un recorrido por los principales cambios surgidos en el último año frente los planes logísticos y reglamentación aduanera, se abordará la investigación y sus principales hallazgos y al final se resaltarán las ventajas y desventajas de la unidad de empaque propuesta junto con las conclusiones más relevantes.

REVISIÓN LITERARIA

En la literatura consultada, se revisaron diferentes temas relativos a cada uno l de los aspectos a los cuales la solución podrá tener algún impacto.

Política Nacional Logística

El gobierno nacional, basado en estudios realizados por la Organización para la Cooperación y el Desarrollo Económicos (OCDE) y por el Consejo Nacional de Política Económica, y publicados en el documento CONPES 3527 elaborado por la Comisión Nacional de Competitividad; publicó un documento titulado POLÍTICA NACIONAL LOGÍSTICA o documento CONPES 3547 (2008), en el cual de promulga la misión y visión de la política nacional logística en Colombia como "*apoyo importante a la productividad y por ende a la competitividad del país*". Así mismo, se definen las estrategias que buscan la "*optimización del funcionamiento del sistema logístico nacional y una deseable reducción de los costos logísticos colombianos*"; y cuyo objetivo principal es "*promover la adopción de mejores prácticas en logística y transporte, que permitan incrementar la competitividad y la productividad para el país.*" Para el año 2016 Colombia a través de la dirección nacional de planeación (DNP) pone en funcionamiento Plan Maestro Logístico (PML) en el cual, y de acuerdo con su director:

Con este Plan se busca definir los lineamientos estratégicos que encaminen los esfuerzos requeridos para dar respuesta a las principales necesidades identificadas para el sector logístico y con ello impactar la competitividad del país y un dato revelador es que un transportador debe esperar con el vehículo quieto entre tres y cinco horas antes de iniciar el cargue o descargue de las mercancías, lo que afecta no solo los costos sino la competitividad del país. (DNP, 2015)

El Director del DNP también advirtió que, en promedio, una empresa pequeña utiliza 1,4 veces más de tiempo en este proceso que una compañía grande; la cual utiliza aproximadamente hasta 21 horas, al instalar el 40 Congreso Internacional de Transporte de Carga y su Logística organizado por Colfecar en Cartagena

Marco Normativo SAFE de la Organización Mundial de Aduanas

Desde el año 2005, en las sesiones anuales del consejo mundial de la OMA (Organización Mundial de Aduanas), se adoptó un marco normativo al que se le denominó SAFE; que dentro de los objetivos principales buscaban la "implementación de un régimen comercial más seguro además del comienzo de un nuevo enfoque en cuanto a la gestión integral del tráfico transfronterizo de mercaderías que reconoce la importancia de una mayor cooperación entre la aduana y las empresas". (OMA, 2012) El marco SAFE publica como objetivos y principios: "*Crear normas que garanticen la seguridad y facilitación de la cadena logística a nivel mundial para promover la seguridad y previsibilidad; Permitir el control integrado de la cadena logística en todos los medios de transporte; Ampliar el papel, las funciones y las capacidades de las Aduanas para que puedan enfrentar los desafíos y aprovechen las oportunidades del siglo XXI; Reforzar la cooperación entre las Administraciones Aduaneras para detectar envíos de alto riesgo; Fortalecer la cooperación entre las Aduanas y las empresas y; Promover el movimiento fluido de las mercaderías a través de cadenas logísticas internacionales*".(OMA, 2012, p2) Como lo anota la Organización Mundial Aduanera (OMA), "*el comercio internacional es un motor fundamental para la prosperidad económica*" (OMA, 2012); sin embargo este mismo puede ser utilizado con fines terroristas, que traerían graves consecuencias a toda la economía mundial; por lo tanto es muy importante que las autoridades aduaneras de cada uno de los países miembros adopten e implementen las recomendaciones y normas publicadas en el Marco SAFE; en especial aquellas que agilicen la inspección y mejoren la seguridad haciendo análisis previos de riesgos y documentación

Inspección No Intrusiva

Paralelo a la puesta en marcha del plan logístico, el 07 de Marzo de 2016 Colombia aprobó un nuevo estatuto aduanero para estar en competitividad con un mundo globalizado y logísticamente eficiente y eficaz, este estatuto aduanero que acoge las recomendaciones y normas del marco SAFE publicado por la OMA y toca muchas modificaciones a los procesos, busca entre otros que las inspecciones de cada uno de los entes de vigilancia y control de las mercancías que entran y salen del país se hagan de forma simultánea y no por separado (Decreto 1520 de 2008); pero que además en lo posible se haga mediante procedimientos de inspección no intrusiva, en la que se pueda determinar, de los bienes; su naturaleza, el estado, el número de bultos, el volumen, el peso y demás características de las mercancías, la carga, los medios o unidades de carga o los embalajes; mediante sistemas de alta tecnología que permitan visualizar estos aspectos a través de imágenes, sin perjuicio de la facultad de realizar inspección física cuando las circunstancias lo ameriten. De acuerdo con el Puerto de Barcelona, "*Los sistemas de inspección no intrusiva (en inglés, non intrusive inspection NII), ofrecen a los inspectores la capacidad para realizar exámenes de la mercancía sin tener recurrir a técnicas más costosas y que requieren mayor tiempo, como el vaciado de los contenedores y el análisis manual*". (2012, pág. 3)

De acuerdo con la Dirección Dirección de Impuestos y Aduanas Nacionales, la *"INSPECCION ADUANERA: es la actuación realizada por la autoridad aduanera competente, con el fin de determinar la naturaleza, origen, estado, cantidad, valor, clasificación arancelaria, tributos aduaneros, régimen aduanero y tratamiento tributario aplicable a una mercancía. Esta inspección cuando implica el reconocimiento de mercancías, será física y cuando se realiza únicamente con base en la información contenida en la Declaración y en los documentos que la acompañan, será documental"* (DIAN, 2013). A partir de estos conceptos, planes logísticos y nuevo estatuto aduanero donde se busca mejorar la competitividad logística y aduanera del país es que se presenta este proyecto de investigación que apoyará todos los conceptos anteriores y estará acorde al cuidado actual y futuro que se le debe brindar al medio ambiente. Esta investigación es denominada "Factibilidad de poner al servicio empresarial una nueva unidad de empaque de nueve (9) pies en material reciclable, para el transporte de mercancías en contenedores estándar de 20 y 40 pies".

La unidad de empaque propuesta, se acopla correctamente a todas las nuevas formas de inspección aduanera que se determinan en el estatuto aduanero 2016 y al marco SAFE, y agiliza los procesos de cargue y descargue que se promueven en el plan logístico Colombiano 2016. Esta unidad de empaque se pondría al servicio de los exportadores e importadores tipo Pyme Colombianos que están en constante crecimiento puesto que allí es donde se pueden cometer los errores más frecuentes, debido a que la cantidad de mercancías que exportan los lleva a utilizar el sistema de carga compartida o carga consolidada y al mezclarse estas con las de otros, aparecen los problemas, los errores, los retrasos en aduanas y por estas razones se ven afectados sus flujos de dinero y en muchos de los casos devoluciones de exportaciones. Al poner en servicio esta nueva unidad de empaque cada exportador o importador podrá llenar o cargar su mercancía en una unidad que al ser más pequeña, puede llenarse de manera más rápida y a la vez minimizará los riesgos de contaminación de la carga o del contenedor puesto que él será responsable de lo que tenga su unidad de empaque y podrá disminuir los problemas de carga que hoy por hoy se tienen en las aduanas colombianas y en los puertos cuando se revisan los contenedores marítimos. Se entiende por contenedor, de acuerdo con las Naciones Unidas, como:

Un elemento de equipo de transporte (cajón portátil, tanque movible u otro elemento análogo) : i) que constituya un compartimiento, total o parcialmente cerrado, destinado a contener mercancías; ii) de carácter permanente y, por tanto, suficientemente resistente para permitir su empleo repetido; iii) especialmente ideado para facilitar el transporte de mercancías, por uno o varios modos de transporte, sin manipulación intermedia de la carga; iv) construido de manera que se pueda manipular fácilmente, en 6 particular al tiempo de su transbordo de un modo de transporte a otro; v) ideado de tal suerte que resulte

fácil llenarlo y vaciarlo; y vi) de un volumen interior de un metro cúbico, por lo menos. (Naciones Unidas/OCMI , 1972, págs. 6-7)

"Convenio aduanero sobre contenedores" llevado a cabo en Ginebra, el 2 de diciembre de 1972, El Convenio Internacional sobre la Seguridad de los Contenedores (CSC), lo expresa en los siguientes términos Por "contenedor" se entiende un elemento de equipo de transporte:

De carácter permanente y, por tanto, suficientemente resistente para permitir su empleo repetido;
Especialmente ideado para facilitar el transporte de mercancías, por uno o varias modos de transporte, sin manipulación intermedia de la carga; Construido de manera que pueda sujetarse y/o manipularse fácilmente, con cantoneras para ese fin; De un tamaño tal que la superficie delimitada por las cuatro esquinas inferiores exteriores sea:

Por lo menos de 14 metros cuadrados (150 pies cuadrados); o Por lo menos de 7 metros cuadrados (75 pies cuadrados), si lleva cantoneras superiores (United Nations, 1978).

Según el Blog de logística, desde 1937 Malcom McLean de 21 años y originario de Nueva Jersey (USA), se ha considerado el precursor del conteiner como unidad de carga (hoy se conoce como contenedor o conteiner como vocablo universal). Se cuenta que la solución surgió en la zona portuaria de Carolina del Norte cuando unos estibadores descargaban fardos de algodón, quienes los movían, con mucho esfuerzo de los camiones a las eslingas del buque; y de allí otros operarios, también con esfuerzo las ubicaban en las bodegas. Estas actividades le llevaron a imaginar que debiera ser mejor levantar todo el camión de una sola vez, ahorrando tiempo y dinero en el esfuerzo por descargar y cargar la mercancía (Jamart, 2010). Malcom Mc Lean se convirtió en un gran empresario del transporte terrestre haciendo realidad su idea de poner la carga completa en el barco usando el contenedor sin los engorrosos riesgos de descargar cada pallet o pieza de carga del camión y volverla a cargar en el buque partir de sus pasó de ser un inventor a emprendedor para finalmente acabar siendo el gran empresario del transporte por carretera, logrando subir la carga completa al buque mediante el contenedor. De acuerdo con el mismo blog, "El primer transporte del contenedor, fue en el año 1956, el trayecto iba desde New York hasta Houston. (Jamart, 2010) El término contenedor se popularizó desde esa época y los organismos internacionales del transporte de carga ya lo han incluido con una definición determinada.

Contaminación de la Carga En Contenedores

El problema de contaminación de la carga es el día a día de todos los países en crecimiento, porque en la medida que sus economías crecen las operaciones de comercio exterior también lo hacen y desde ese punto que los empresarios Pymes buscan cada vez más poder establecer empresas que tengan viabilidad internacional pero con protección a este fenómeno y su contribución a la protección del medio ambiente es también una preocupación para ellos porque si no se hacen partícipes de esto sus empresas no recibirán el apoyo necesario cuando sus productos toquen suelos extranjeros de países comprometidos en el cuidado del medio ambiente.

En términos generales, contaminación se refiere a la alteración de la pureza de algo, cualquier sustancia en cualquier estado. Sin embargo en el contexto de carga y contenedores, se refiere a la "*contaminación con sustancias ilícitas o drogas, las cuales pueden ser transportadas de diferente formas: camufladas en productos o medios de transporte o disueltas en productos para lograr pasar muchos controles bien sea nacionales o internacionales*". (Vallejo, 2014, pág. 5)

En el mundo la OMA con sus marcos SAFE promueven cada vez más el incremento en la seguridad y en diferentes países se presentan iniciativas o programas puntuales que contribuyen al mejoramiento de la seguridad como la Iniciativa de Seguridad de Contenedores de USA (CSI), implementado oficialmente en

2002, el cual es un programa del Departamento de Aduanas Norteamericano para mejorar la detección de armas de destrucción masiva. Este programa se aplica a las instalaciones portuarias y está basado en la gestión de riesgos y el control de la carga contenerizada. (Olivera & Viurrarena, 2011). También se encuentra el promovido por el gobierno norteamericano, la Organización de las Naciones Unidas (ONU) y los empresarios norteamericanos, el programa antiterrorista denominado Asociación Aduanero Comercial contra el Terrorismo (C-TPAT), focalizándose en el control de las importaciones que ingresan a ese país (BASC, 2014). Así mismo a nivel latinoamericano la coalición latinoamericana de empresas para el comercio seguro (BASC) y los capítulos correspondientes a cada país.

En Colombia se encuentra disponible la "Guía de Buenas prácticas de Seguridad para la Cadena de Suministro de la Pequeña y Mediana Empresa", elaborado por la BASC (Business Alliance for Secure Commerce) Colombia, última publicación Julio de 2012. También se encuentra la Norma Internacional ISO 28001 la cual establece la seguridad logística, desde la definición del análisis de riesgos y la creación de los planes y programas de seguridad que están alineados con las medidas de control que debe implementar cada organización en particular, para mitigar los riesgos. Posibilita además que estas tomen mejores decisiones basadas en el riesgo, concernientes a la seguridad en estas cadenas de suministro internacionales (ICONTEC, 2008).

MÉTODO

El enfoque de la investigación fue empírico, analítico-empírico (cuantitativo), puesto que a través de la experiencia de los usuarios de los servicios prestados por los operadores aduaneros y los empresarios Pymes importadores y exportadores, se buscó evaluar la viabilidad de esta investigación. Se determinó como tipo de investigación como una investigación de tipo descriptivo de corte transversal, cuyo objetivo fue evaluar la viabilidad de la implementación de esta nueva unidad de empaque en el municipio de Medellín, Colombia, así mismo se realizó una muestra por conveniencia en el Municipio de Medellín Colombia donde se incluyeron operadores logísticos y empresarios Pymes importadores o exportadores para determinar que el diseño muestral fuese calculado de acuerdo a los porcentajes de empresas pertenecientes a los diferentes objetos sociales y posibles usuarios de la unidad de empaque, se tuvieron en cuenta como criterios de inclusión que los encuestados realizaran operaciones de comercio exterior y se ubicaran en la ciudad de Medellín, de la misma forma los de exclusión no deberían estar por fuera de la ciudad de Medellín y que no realizaran operaciones de comercio exterior.

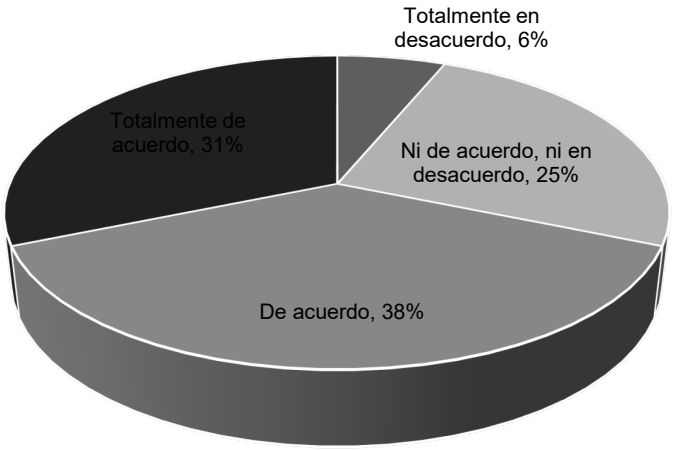
Las técnicas de recolección fueron determinadas por fuentes primarias que son los usuarios que se encuestaron directamente mediante una encuesta estructurada con preguntas cerradas y que operaran desde cualquier sitio del municipio de Medellín Colombia y que realizaran operaciones de comercio exterior, con ellos se aplicó una prueba piloto que abarco a 16 empresarios Pymes exportadores o importadores y 13 operadores logísticos, ambos perfiles pertinentes para apoyar la determinación de la viabilidad de esta la nueva unidad de empaque de 9 pies. Por último toda la información fue procesada en el software SPSS Versión 23, en la cual se diseñó una base de datos y luego se realizó un análisis descriptivo, el cual dio respuesta a los objetivos de la investigación. Los datos fueron representados a través de gráficos y tablas para su posterior interpretación.

RESULTADOS

Se realizaron encuestas a los empresarios Pymes exportadores e importadores y operadores logísticos de la ciudad de Medellín, estos respondieron a las preguntas con la seriedad, pertinencia de tiempo y dedicación a la encuesta reflejando en sus respuestas lo siguiente: Los resultados evaluados determinan la aceptación de esta nueva unidad de empaque dentro de los encuestados, empresarios Pymes y operadores logísticos, puesto que las respuestas a varias de las preguntas se calificaron con un porcentaje de aceptación alto entre los encuestados. Los resultados evidencian la pertinencia de esta nueva unidad de empaque si estuviera

disponible en el mercado, puesto que podría ser usada para las exportaciones o importaciones de los empresarios Pymes y aceptada en los trámites de nacionalización y fletes de los operadores logísticos. Es de anotar que si en los movimientos o fletes de esta unidad de empaque hubiera que pagarse un sobrecosto, los empresarios no estuvieron de acuerdo en asumirlo, fue un común denominador pero existieron respuestas contrarias que aceptarían el pago y fueron también un porcentaje importante de la muestra, pero por esa única respuesta desfavorable no se podría concluir la no viabilidad de la unidad de empaque. Las respuestas que arrojaron las encuestas más relevantes, indican que esta nueva unidad de empaque impactaría positivamente en el medio empresarial y de operadores logísticos en Colombia porque se evidencia que es una idea innovadora, competente y aplicable al medio de los negocios internacionales. Algunas de las respuestas fueron.

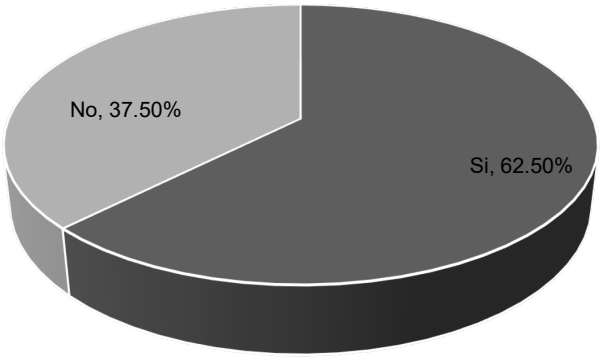
Figura 1: Factibilidad en la Implementación de la Unidad de Empaque de 9'



En esta figura se aprecia el comportamiento de las respuestas de los empresarios frente a la iniciativa de construcción de la unidad de empaque de 9'. De acuerdo con las respuestas; más del 68% de los encuestados mostró su interés y apoyo a la iniciativa. Fuente: Elaboración propia, a partir de la investigación

En esta pregunta se encontró una gran aceptación a la iniciativa, puesto que el 37,5% de los encuestados estuvieron de acuerdo con la propuesta y el 31,3% estuvieron totalmente de acuerdo con que esta investigación se llevara a cabo, por la pertinencia de la misma, esta pregunta fortalece la continuidad de la investigación en cuanto a su pertinencia en el medio porque fueron los perfiles definidos quienes al responder la pregunta dieron un 68,8% en total sobre la viabilidad de la investigación y el 25% expreso que les era indiferente la investigación y el 6.3% no estuvieron de acuerdo con la propuesta investigativa.

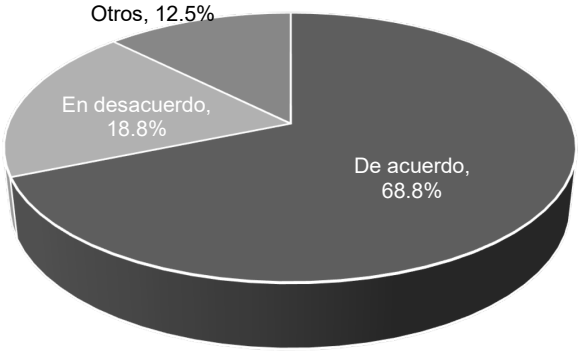
Figura 2: Empresarios Que Envían Carga Consolidada



Esta figura refleja, de los usuarios exportadores, cuantos no envían su carga de manera consolidada y cuantos deben esperar consolidación; para poder enviar la mercancía a su lugar de destino. De los encuestados, el mayor número consolida mercancía.
Fuente: Elaboración propia, a partir de la investigación

El 62,5 % de los encuestados respondieron que su carga se mueve en contendores consolidados, esta cifra es determinante en el soporte a la investigación, puesto que esta unidad de empaque favorece los intereses de los exportadores o importadores que operan con carga consolidada u operadores logísticos encargados de consolidar la mercancía. En la investigación, estos perfiles son los que más adelante definirían si utilizarían y verían como pertinente la nueva unidad de empaque de 9 pies.

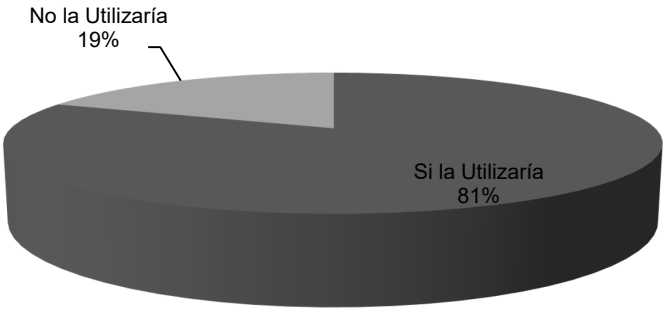
Figura 3: Facilidad Para Consolidar Carga Utilizando una Unidad de Empaque de 9'



Respuestas obtenidas a partir de la pregunta a los empresarios exportadores, si consideraban que esta nueva unidad de empaque facilitaría la consolidación de la carga. Fuente: Elaboración propia, a partir de la investigación

Esta pregunta indico que el 68,8% estaban de acuerdo con una de las ventajas planteadas para esta nueva unidad de empaque, que es la de facilitar la consolidación de la carga por ser más pequeña y permitir su

llenado más rápido, ventaja que se buscaba como una de las intenciones del planteamiento del problema; que se debía resolver o por lo menos indicar que era una posible solución al problema planteado en alguno de sus apartes. Sin embargo, para el 18.8%, no es una ventaja y el 12.5% dio otras respuestas que algunas se podrían contemplar como positivas y otras en desacuerdo.
Figura 4: Utilización de la Unidad de Empaque, si Estuviera Disponible



Los empresarios exportadores mostraron su apoyo a la unidad de empaque propuesta, puesto que, a las pregunta de si utilizaría la unidad de empaque de 9', si estuviera disponible; estas fueron sus respuestas
Fuente: Elaboración propia, a partir de la investigación

Esta pregunta, de total relevancia para la investigación; definía que, si estuviera disponible esta nueva unidad de empaque de 9 pies, la empresa la utilizaría. La respuesta es contundente, el 81.3% de los encuestados indico que la utilizaría.

CONCLUSIONES

Queda entonces para la discusión si esta nueva unidad de empaque reviste toda la pertinencia para ser una posible actora en el futuro del comercio exterior según las opiniones de quienes lean este artículo y una opción viable para determinar la inversiones futuras para que sea puesta en marcha y porque no, una idea patentable. En el análisis de la conclusiones arrojadas por el instrumento aplicado y por las particularidades de esta nueva unidad de empaque no podría este articulo dejar de describir algunas de las ventajas que tendría su potencial aplicabilidad y denotar unas desventajas de la unidad de empaque,

Ventajas de la Nueva Unidad de Empaque

Esta unidad dará mayor protección al exportador Pyme en el transporte terrestre frente a posibles contaminaciones porque para ingresar algo ilegal al contenedor deberán descargar la unidad de empaque y estos movimientos requerirá de espacios especiales, montacargas y tiempos, afectaciones que podrían ser fácilmente detectables en una inspección Brindará movimientos de carga desde los puertos o centros de distribución a costos más bajos puesto que la unidad de empaque una vez desconsolidada, podrá ser trasladada en vehículos más simples a los que transportan contendores, por ende el flete sería más económico. Las inspecciones en puertos podrán ser más agiles al utilizar escáner u otros elementos de inspección porque se podrá inspeccionar por unidad de empaque. Se pretende que cada unidad de empaque esté cargada por mercancía de un solo cliente y por ello la revisión documental se hará más fácil. Los tiempos de cargues y descargues como lo anota la Dirección Nacional de Planeación (DNP) de Colombia 2016 podrán reducir sus tiempos de espera ya que las unidades de empaque se cargarán en las empresas y

los contenedores solo llegaran a estas empresas cuando las unidades estén listas para ser incluidas en los contenedores Esta unidad de empaque podrá ajustarse fácilmente para ser usada en contendores refrigerados El contenedor saldrá vacío desde el patio de contenedores, como ocurre normalmente pero el exportador Pyme podrá minimizar sus responsabilidades, ya que estas estarán centradas en lo que va dentro de la unidad de empaque, Esta unidad de empaque podrá atender los movimientos de carga al interior de las ciudades que se deriven de los centros de distribución o plataformas logísticas, que están construidas y/o se están construyendo en las periferias de las principales ciudades en Colombia, para regular el ingreso de tracto camiones con contendores al interior de cada ciudad de acuerdo con cada Secretaria de Tránsito Municipal y el Plan de Ordenamiento Territorial de cada ciudad. En concordancia con la ventaja anterior, la Alcaldía mayor de Bogotá D.C. y la secretaría tránsito y transporte en su plan de ordenamiento logístico – formulación del plan maestro de movilidad para Bogotá D.C.). Explican "En este último aspecto se velará por la organización del tránsito de camiones de manera que se elimine o racionalice al máximo la circulación en la trama urbana de camiones pesados o cargas inconvenientes para la protección y seguridad de la población" (2005). Lo que justificaría la inclusión de este nuevo dispositivo de carga, puesto que representaría una nueva ventaja en el ordenamiento logístico de las ciudades, el tráfico y la contaminación visual y auditiva Reduce los impactos del transporte de carga (ruido, vibraciones, contaminación del aire, accidentes y congestión de tráfico) dado que la cantidad de vehículos por ruta decrece al aumentar la carga por viaje y el uso de sistemas intermodales. (Zapata Chapman, Osorio G, & Cartagena R, 2014).

Desventajas de la Nueva Unidad de Empaque

Es una unidad pequeña que no sería atractiva para el gran empresario que es quien mueve la mayor cantidad de carga mundial. Podría ocasionar un sobre costo en la operación logística y los empresarios podrían no estar interesados en asumir o el cliente final en pagarlo Determinar el material (es) o aleaciones en su producción pueden afectar su viabilidad en el corto plazo Su manipulación en algunos centros de distribución y puertos puede resultar difícil por no contarse con los equipos apropiados para mover la nueva unidad de empaque, ya que estos solo cuentan en Colombia con grúas pórtico en los puertos y montacargas pequeños en los centros logísticos.

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CALIDAD EN LA EDUCACIÓN SUPERIOR. PROPIEDADES PSICOMÉTRICAS DE UN MODELO DE MEDICIÓN

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RESUMEN

El concepto de calidad en la educación superior se ha convertido hoy día en un tema ampliamente debatido y sobre el cual no hay un consenso. El objetivo de la investigación fue determinar las propiedades psicométricas de un instrumento de medición para el constructo de calidad en la educación superior referido por los profesores de acuerdo al modelo teórico de Harvey y Green, desarrollado por el grupo ECUALE. Se desarrolló el estudio con un enfoque cuantitativo y diseño no experimental explicativo. Se seleccionó una muestra no probabilística de 213 profesores de las áreas económico administrativas y educación. El modelo factorial obtuvo valores de: Chi^2 = 33.960, p=.008; CMIN/DF= 1.933; RMSEA= .066 con los que se puede concluir que el modelo de ecuaciones estructurales presentó un ajuste global aceptable a los datos observados.

JEL: I23

PALABRAS CLAVE: Propiedades Psicométricas, Calidad, Educación Superior

QUALITY IN HIGHER EDUCATION. PSYCHOMETRIC PROPERTIES OF A MEASUREMENT MODEL

ABSTRACT

The concept of quality in higher education has become today a topic widely debated and on which there is no consensus. The objective of the research was to determine the psychometric properties of a measuring instrument for the concept of quality in higher education seen by teachers according to the theoretical model of Harvey and Green, developed by the ECUALE group. Developed the study with a quantitative approach and explanatory non-experimental design. A sample was selected not probabilistic 213 professors in the areas of administrative economic and education. The factorial model values obtained from: Chi2 = 33,960, p =. 008; CMIN/DF = 1933; RMSEA =.066 with which it can be concluded that structural equations model presented an acceptable global fit to the observed data.

JEL: I23

KEYWORDS: Psychometric Properties, Quality, Higher Education

INTRODUCCIÓN

De acuerdo con el diccionario de la real academia española (2014), la palabra calidad proviene del latín *qualitas*, que significa cualidad, refiriéndose a la suma de propiedades que puede tener un elemento y que permiten evaluarlo y medirlo de diferentes formas, tanto cuantitativas como cualitativas. PERO el término en sus diversos contextos ha sido un constructo difícil de consensuar, y de manera particular la Calidad en la Educación Superior que se ha visto influida de manera importante por un enfoque mecanicista. Elken (2007) presentó una revisión exhaustiva sobre el concepto de calidad de la educación superior, llegando a la conclusión de que el término es polifacético. Otros autores han constatado que falta un consenso en torno a su significado que permita avanzar en el diseño de los métodos más apropiados para su implementación (Cheng y Tam, 1997; Houston, 2008; Lomas, 2004; Orozco, 2010; Reeves y Bednar, 1994; Srikanthan y Dalrymple, 2007) Problemática de estudio En México, la calidad ha sido evaluada por el usuario por medio de la reputación, la cual puede mejorar en función de los recursos y de los resultados, pero esencialmente por la acreditación que pueda adquirir de sus procesos a nivel nacional o internacional.

Freire y Teijeiro (2010) comentan que la acreditación como forma de evaluación de la calidad en las universidades existe desde hace más de 20 años y es el método más empleado para evaluar la garantía de calidad. Surge como mecanismo para afrontar la evaluación institucional y como consecuencia de la búsqueda del buen funcionamiento de la institución. Los autores señalan que concurren esencialmente dos formas de acreditación, la primera basada en el modelo de acreditación institucional, la cual es la más común en las Instituciones Mexicanas, en donde se evalúa la institución completa (prácticas docentes, administrativas, evaluación de los estudiantes e instalaciones, entre otras), y la acreditación especializada que se centra en la evaluación de los programas educativos, empleada en México esencialmente para los posgrados. Hoy en día, el que una IES cuente con una certificación, se ha tomado como un distintivo de calidad incuestionable sin tomar en consideración lo complejo del constructo y la concepción fundamental de uno de sus principales actores, el profesor. Como se ha señalado, la calidad de la educación superior es una realidad compleja y multidimensional, su evaluación debe realizarse de acuerdo con estándares válidos y confiables. Freire y Teijeiro, (2010) indican que esto genera una doble problemática: la dificultad de definir el constructo de calidad universitaria, y la necesidad de generar mecanismos de evaluación válidos que satisfagan las necesidades de información mencionadas. Resulta necesario disponer de instrumentos que permitan aproximarnos a ella de manera indirecta. Esos instrumentos son precisamente lo que ha dado en denominarse indicadores, cuya característica fundamental consiste en el hecho de constituir signos o señales capaces de captar y representar aspectos de una realidad no directamente asequibles al observador.

El Análisis Factorial Confirmatorio (AFC) realizado con modelo de ecuaciones estructurales permite explicar la correlación entre variables latentes y la asociación entre cada latente y sus correspondientes variables observadas. Como su nombre lo indica, está orientado a confirmar la estructura empírica sugerida. La etapa en la que se lleva a cabo la evaluación del modelo propuesto es fundamental para determinar si este describe de manera apropiada al fenómeno bajo estudio (Manzano y Zamora, 2009). El objetivo de la investigación, fue determinar a través de un modelo de medida el ajuste del instrumento desarrollado el grupo de investigación ECUALE (Barandiaran Barrenetxea, Cardona, Mijangos y Olaskoaga, 2012a, 2012b; Cardona, Barrenetxea, Mijangos y Olaskoaga, 2009; González, 2015; Olaskoaga, Marum, Rosario y Pérez, 2012; Olaskoaga, González y Barrenetxea, 2015; Olaskoaga, Marúm y Partida, 2015) para identificar el constructo de calidad en la educación superior de los docentes, basado en el modelo teórico de Harvey y Green (1993). El resto de esta investigación está organizada como sigue. La sección de revisión literaria donde se describe el modelo teórico. En la sección de metodología se describe el diseño de la investigación, cómo se conformó la población y el proceso de recolección y análisis de datos. Después se presenta la sección de resultados con los valores que se reportan del análisis factorial confirmatorio. Por último las conclusiones del estudio que integran las líneas de investigación futuras.

REVISIÓN LITERARIA

El modelo de calidad de Harvey y Green En la década de los noventa del siglo pasado, la conceptualización de Harvey y Green, (1993) reconoce abiertamente la condición polisémica del término calidad cuando se aplica a la educación superior y agrupa el término en cinco formas interrelacionadas de pensar acerca calidad. La calidad puede ser vista como algo excepcional, como la perfección (o consistencia), como la aptitud para un propósito, por la relación calidad -precio y como transformadora. El primer enfoque describe *La calidad como condición excepcional*, que supone a la calidad como algo especial un distintivo de exclusividad en donde se pueden visualizar tres vertientes: 1) la más tradicional interpreta la calidad como algo exclusivo o un distintivo que se atribuye a unas pocas instituciones que encarnan los valores de la excelencia académica, 2) la segunda acepción vincula la calidad a la excelencia en el sentido de estándares muy altos; 3) la tercera opción , una noción más débil de una calidad la asocia con el cumplimiento de estándares mínimos. Para Olaskoaga, et al., (2012) es la forma tradicional de entender la calidad en la universidad. Hay unas pocas instituciones universitarias que consiguen sobresalir sobre las demás por la vía de disponer de los mejores docentes, los mejores estudiantes, las mejores instalaciones
El segundo enfoque se basa en *La calidad como perfección o consistencia*.

Un segundo enfoque de la calidad se ve en términos de consistencia. Se centra en el proceso y establece las especificaciones que pretende satisfacer a la perfección. Esto se encapsula en dos acciones específicas relacionadas entre sí: cero defectos y hacer las cosas bien a la primera. La calidad desde esta perspectiva se mira como un ajuste a una especificación particular. El producto o servicio es juzgado de acuerdo con la especificación, la cual es medible y definida previamente. Cumplir con la especificación en relación a los estándares de referencia (externos) se convierte en 'cero defectos'. Por lo tanto este enfoque presenta a la calidad de un producto o servicio como aquel que ajusta exactamente a especificación y un productor de calidad o proveedor de servicios es aquel cuyo producto o servicio es consistentemente libre de defectos. El tercer punto mira a la *calidad como adecuación a un propósito.* Esta forma de definir la calidad se relaciona con el propósito de un producto o servicio. Este enfoque sugiere que la calidad sólo tiene sentido en relación con la finalidad del producto o servicio. La calidad es por lo tanto juzgada en términos del grado en que el producto o servicio se ajusta a su propósito.

El servicio prestado por una Institución de Educación Superior se considera de calidad en la medida en que cumple con los objetivos que se establecieron para ella. El cuarto presenta a *la calidad como entrega de valor por dinero*. Una noción populista de la calidad de la equipara con el valor y, en particular, el valor por dinero. Productos o servicios de calidad a precios económicos, calidad a un precio que puede pagar todo implicaría una especificación altos estándares a un costo reducido. El último enfoque presenta a *la calidad como transformación.* La cual se basa en la noción de un cambio cualitativo. Para Harvey y Green (1993) el aprendizaje de los estudiantes debe ser el centro del proceso por el cual es evaluada la calidad y en donde la retroalimentación de los mismos es muy importante. En la tabla 1 se presenta un resumen de los enfoques de calidad de Harvey y Green (1993) en la descripción realizada por Barrenetxea (2005, citado por González, 2015, p. 29).

Tabla 1: Clasificación de Harvey y Green (1993) Sobre Calidad en la Educación Superior

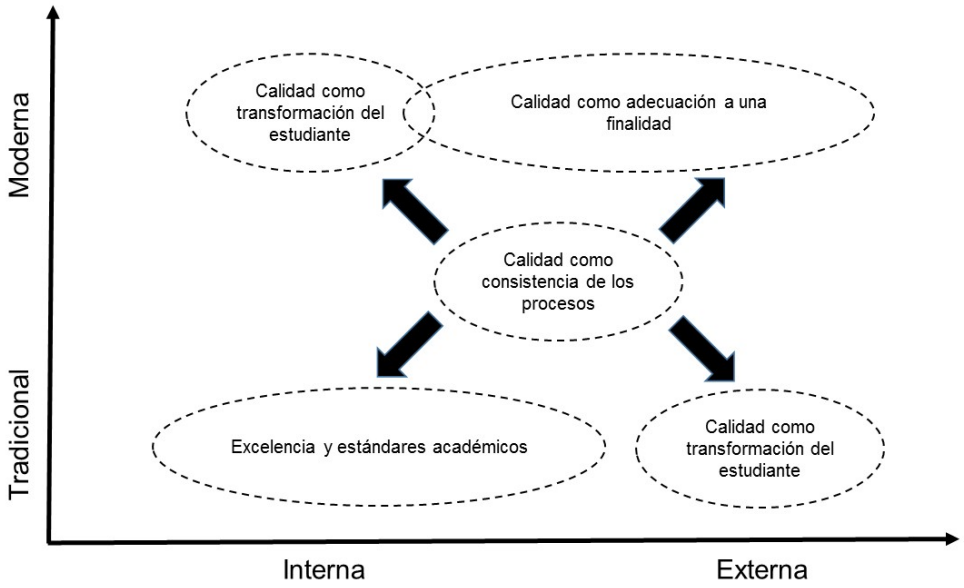
Concepción de calidad y sus características
La calidad como *excepcional*
Visión tradicional de la calidad: basada en la distinción y la exclusividad; las universidades personalizan la calidad. Visión de la calidad ligada a la excelencia: Superación de unos estándares muy altos. Para conseguir la excelencia en los resultados se requiere lo mejor: mejores profesores, mejores alumnos, mejores infraestructuras, etc. Este enfoque no da importancia al proceso. Visión de la calidad consistente en el cumplimiento de unos estándares mínimos. La calidad según este enfoque es atribuida a todos los que cumplen esos estándares. Supone implícitamente que los estándares son objetivos.
La calidad como *perfección o consistencia*
Se relaciona con la idea de cero defectos, con hacer las cosas bien la primera vez. Supone intrínsecamente la existencia de una cultura de la calidad. La universidad se compone de procesos y es responsabilidad de cada proceso que su *output* cumpla los requisitos del *input* del proceso siguiente.
La calidad como *adecuación a una finalidad*
La calidad se concibe como el ajuste a un propósito. En este enfoque la calidad se juzga por el output, no por el proceso. Se define la calidad en términos de satisfacer los requisitos, necesidades o deseos del cliente. Relaciona la calidad con la funcionalidad. La calidad es definida en términos de que la institución cumpla los objetivos que ha establecido, es decir, su misión.
La calidad como valor por dinero
La calidad se relaciona con la eficiencia económica, con el rendimiento de una inversión. En el centro de este enfoque está la idea de rendición de cuentas o *accountability*.
La calidad como transformación
La calidad radica en desarrollar las capacidades del estudiante y en capacitarle para su propia transformación.

Nota: Es tabla presenta un resumen de los enfoques de calidad de Harvey y Green (1993) desarrollada por Barrenetxea (2005, citado por González, 2015, p. 29).

La Propuesta de Calidad del Grupo ECUALE

El enfoque del grupo de investigación ECUALE, ha sido darle un protagonismo a los actores, en este caso al profesor universitario como instrumento básico para conseguir la calidad en función del estudiante. Ellos proponen una reordenación de los conceptos expuestos por Harvey y Green (1993) en función del sentido que los académicos brindan a los enfoques del modelo teórico (figura 1). La propuesta de reordenación de los conceptos de calidad representa, un intento por enfatizar las tensiones que existen en la Educación Superior, entre las visiones que tienen los actores que participan directamente en los valores y las actividades académicas, y las de otros agentes que observan la Educación Superior desde puntos de vista diferentes; aunque también refleja la disputa entre posturas más tradicionales y otras más modernas sobre lo que significa la calidad. Una de sus virtudes consiste en que concede la posibilidad de mezclar la conexión entre diferentes conceptos o la extensión de sus dominios. Por ejemplo, el concepto de calidad vinculado a la excelencia y a los estándares puede adoptar formas diferentes, y esconder puntos de vista más o menos alejados de los valores académicos, en función de que los estándares sean de este ámbito en sentido estricto, o estén propuestos por agentes ajenos a él —como las agencias gubernamentales— y tengan un contenido no necesariamente académico. Ocurre algo parecido con las nociones que interpretan la calidad como la capacidad de las IES para alcanzar los fines que se le atribuyen (Olaskoaga, Marum, et al., 2015, p. 92).

Figura 1: Elementos Centrales de la Epistemodinámica y la Labor del Académico, Tomado de Olaskoaga Et al., (2015, P. 92).



La figura presenta los elementos centrales del modelo desarrollado por el grupo ECUALE para la labor del académico basado en los conceptos expuestos por Harvey y Green (1993).

METODOLOGÍA

Diseño del Estudio

El proyecto tuvo un enfoque cuantitativo con un diseño no experimental explicativo, ya que la finalidad de esta fase de la investigación fue realizar el análisis factorial confirmatorio del instrumento para medir calidad percibida por profesores universitarios tomando como base el modelo conceptual de Harvey y Green (1993) en la versión desarrollada por el grupo ECUALE (Barandiaran et al., 2012a, Cardona et al., 2009; González, 2015; Olaskoaga, González et al., 2015, Olaskoaga, Marum et al., 2015). Población de estudio La muestra estuvo constituida por 213 profesores del área económico administrativa y educación que fueron seleccionados de manera no probabilística. Estuvo conformada por un 45.1% de hombres y 54.9% de mujeres, de los cuales el 39.9% eran profesores de tiempo completo, 33.8 de medio tiempo y el 26.3% de asignatura. Como la calidad también se ve influida por factores externos como las acreditaciones profesionales, se tomaron en consideración al Sistema Nacional de Investigadores del Consejo Nacional de Ciencia y Tecnología, organismo que agrupa a los investigadores que desarrollan actividades de ciencia y desarrollo tecnológico, de los cuales solo el 2% de los profesores encuestados pertenece; el perfil docente acreditado por el Programa para el Desarrollo Profesional Docente (PRODEP), programa de la Secretaría de Educación Pública responsable de dirigir los lineamientos de operación de las Instituciones de Educación Superior Pública en el país, al cual pertenece el 59.6%, si además el perfil pertenece a un cuerpo académico (Secretaría de Educación Pública [SEP], 2015, p. 4), en donde el 22% de los profesores pertenece a un cuerpo académico en formación, el 12.2% a un cuerpo académico en consolidación y un 1.4% a cuerpo académico consolidado, el 64.3% no forma parte de ningún grupo de investigación como los son los cuerpos académicos. Instrumento y recolección de datos El cuestionario empleado fue el desarrollado por el grupo ECUALE que operacionaliza los conceptos de calidad de Harvey y Green, explicados con anterioridad (tabla 1). Está conformado por 8 reactivos y adicionalmente se incluyeron tres reactivos socios demográficos: género, edad y antigüedad.

Tres relativos a los aspectos laborales como el tipo de contratación (tiempo completo, medio tiempo y asignatura), la categoría, y si su contrato es de base o interinato. Algunos aspectos sobre acreditaciones como el perfil PRODEP (SEP, 2015), inclusión en algún grupo de investigación o cuerpo académico, así como el nivel en que se encuentra de pertenecer a uno, si forma parte del Sistema Nacional de Investigadores, o el Sistema Estatal de Investigadores, y finaliza con aspectos del área disciplinar. El cuestionario se estructuró en una escala tipo Likert con cinco opciones de respuesta: 1) Completamente en desacuerdo, 2) En desacuerdo, 3) Ni de acuerdo ni en desacuerdo, 4) De acuerdo y 5) Completamente de acuerdo. El instrumento fue administrado a papel y lápiz a los profesores de las disciplinas económico administrativas y educación que aceptaron participar en el estudio, garantizándoles la total confidencialidad de los datos al entregarles el cuestionario en un sobre cerrado con opción de sellado a la entrega. Resultados Para el caso del modelo de medición que se está validando, la confiabilidad presentada es adecuada con un valor del coeficiente alpha de Cronbach de .832. Para la validez de contenido se utilizó un análisis factorial con el método Oblimin y extracción de máxima verosimilitud. Los resultados presentan evidencia que los datos son susceptibles para este tipo de análisis ya que el KMO fue .844, la prueba de esfericidad de Bartlett presenta valores significativos (Chi cuadrado=574.88; p=.000).

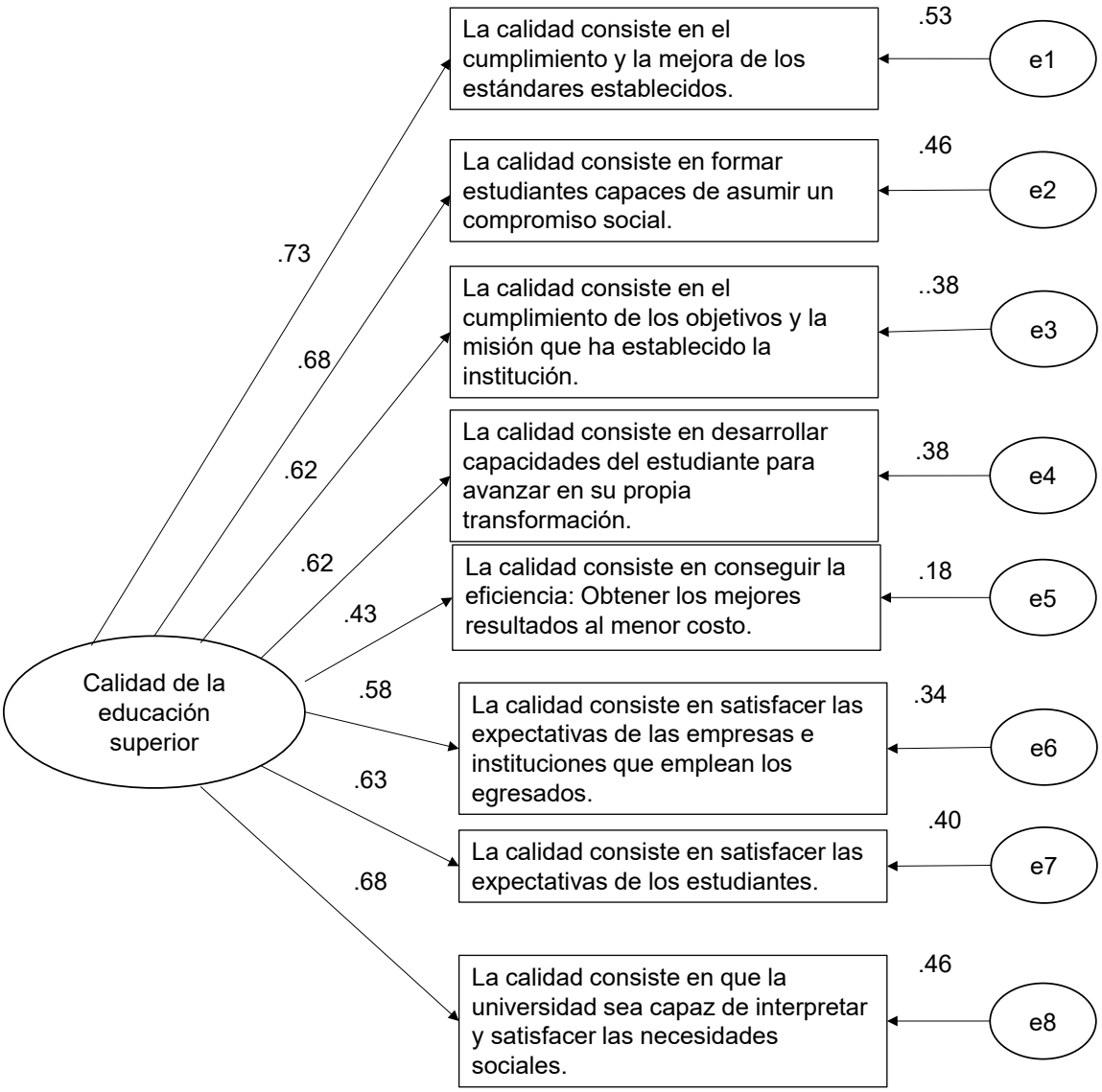
Tabla 2: Resultados del Análisis Factorial Exploratorio del Constructo Calidad de la Educación Superior Propuesta Por el Grupo Ecuale

Indicador	Carga Factorial
La calidad consiste en el cumplimiento y la mejora de los estándares establecidos.	.767
La calidad consiste en formar estudiantes capaces de asumir un compromiso social.	.814
La calidad consiste en el cumplimiento de los objetivos y la misión que ha establecido la institución.	.595
La calidad consiste en desarrollar capacidades del estudiante para avanzar en su propia transformación.	.606
La calidad consiste en conseguir la eficiencia: Obtener los mejores resultados al menor costo.	.382
La calidad consiste en satisfacer las expectativas de las empresas e instituciones que emplean los egresados.	.533
La calidad consiste en satisfacer las expectativas de los estudiantes.	.532
La calidad consiste en que la universidad sea capaz de interpretar y satisfacer las necesidades sociales.	.724

Esta tabla presenta los datos que se reportan del análisis factorial exploratorio del constructo calidad en la educación superior empleando el método de extracción de máxima verosimilitud.

En la tabla 2 se presenta una estructura factorial de un solo factor, diferente a los resultados obtenidos en estudios previos (Barandiaran et al., 2012a; González, 2015; Olaskoaga, González et al., 2015), que reportan tres factores. En el modelo se logró explicar el 47.34 % de la varianza total de los puntajes del constructo, lo cual se considera aceptable (Cea, 2004; García, Gil y Rodríguez, 2000; Gardner, 2003). Posterior al proceso de análisis factorial exploratorio de la escala, a través de un análisis factorial confirmatorio, utilizándose la técnica de ecuaciones estructurales, se confirmó que el modelo propuesto es sustentable empíricamente, lo que se muestra en los valores de los principales indicadores de ajuste obtenidos: Chi2 = 33.960, p=.008, CMIN/DF= 1.933, índice de bondad de ajuste de (GFI) = .965, índice de ajuste normado (NFI) = .944, índice comparativo de ajuste (CFI) = .971 y el error cuadrático medio de aproximación (RMSEA) = .066 los cuales se encuentran dentro de los límites aceptables para este tipo de modelos (Blunch, 2008; Cea, 2004; Herrero, 2010; Manzano y Zamora, 2009 y Yuan, 2005) (ver figura 2).

Figura 2: Modelo de Medida Para Determinar el Constructo de la Calidad de la Educación Superior de los Docentes Bajo el Enfoque de Harvey y Green (1993) en el Instrumento Desarrollado Por el Grupo Ecuale



La figura presenta el modelo estructural del constructo calidad de la educación superior generado a partir de la propuesta del grupo ECUALE (Barandiaran et al., 2012a; González, 2015; Olaskoaga, González et al., 2015).

DISCUSIÓN Y CONCLUSIONES

Los resultados del análisis factorial exploratorio y confirmatorio presentan evidencia de un modelo sustentable para evaluar el constructo de los profesores universitarios sobre la calidad (Blunch, 2008, Yuan, 2005). Los valores del análisis factorial exploratorio empleando el método de máxima verosimilitud permiten afirmar que los factores presentados en la escala original, miden en realidad un solo constructo aunque la escala original converja en tres factores. Los resultados presentados en este estudio permiten corroborar junto con las aportaciones de Olaskoaga, González et al., (2015) y González (2015) la solidez del instrumento para medir el constructo de calidad en la educación superior para profesores de instituciones de educación superior. El modelo es perfectible en cuanto a sus indicadores y hay que considerar que la muestra es exacta a los valores sugeridos para este tipo de modelos (Herrero, 2010), pero demostró su

sustentabilidad para evaluar el constructo de manera más precisa que solo un análisis de componentes principales (Olaskoaga, González, et al., 2015).

En sus trabajos, los integrantes del grupo ECUALE han empleado el modelo en diferentes países como España, México, Chile y Argentina (Cardona, 2011; Barandiaran, et al., 2012a; Olaskoaga, 2009), constatando que las preferencias de los académicos están próximas a los enfoques modernos, hallando una regularidad interesante: la adhesión de los académicos a un determinado concepto es mayor cuanto más arriba y a la izquierda se encuentre en el plano (figura 1), con una excepción a esta regularidad que se produce en el indicador referido a la eficacia en el cumplimiento de la misión de la institución. La preferencia de los académicos por este concepto es inferior a la que le correspondería por su posición en el gráfico, siendo un aspecto a considerar en estudios subsecuentes empleando el modelo.

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PROPUESTA DE UN MODELO DE COSTO PARA LA EMPRESA ALS ACCESS LOGISTIC SUPPLY S.A.

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RESUMEN

El siguiente es un estudio de enfoque mixto, de tipo descriptivo y analítico que tiene como finalidad el diseño de una estructura de costos para la toma de decisiones de los usos de diferentes tipos de transporte multimodal para la empresa ALS ACCESS LOGISTIC SUPPLY S.A, que le permita manejar de una manera objetiva calcular los costos de operación en todas sus etapas de desarrollo. Esto le permitirá hacer una planeación ante los cambios que ocurran en el sector transporte. Este trabajo tiene como objetivo caracterizar las estructuras de los costos actuales, diseñar procedimientos, métodos, registros que conforman el modelo de costos, hacer la prueba y validación del modelo de costos y finalmente realizar un análisis costo beneficio de la propuesta. Esta estructura de costos le permitirá a la administración conocer y controlar cuanto le cuesta realizar una operación de transporte, dándole la posibilidad de evaluar su comercialización del proceso de acuerdo a las oportunidades que presente el mercado en un momento determinado. Para la realización de este trabajo se realizó un diagnóstico, se calcularon costos desde diferentes rutas a diferentes destinos y se valoraron los costos de última milla.

PALABRAS CLAVE: Transporte, Costos de Transporte, Logística de Transporte

PROPOSAL OF A MODEL OF COST FOR THE COMPANY LOGISTIC SUPPLY ACCESS ALS S.A

ABSTRACT

The following is a study of mixed approach, descriptive and analytic which aims to design a cost structure for decision-making of the uses of different types of multimodal transport for the company ALS ACCESS LOGISTIC SUPPLY SA, which handle allows objectively calculate operating costs at all stages of development. This will allow planning to make changes occurring in the transport sector. This work aims to characterize the current cost structures, design procedures, methods, records that make up the cost model to test and validate the cost model and finally perform a cost benefit analysis of the proposal. This cost structure will allow the administration to know and control how much it costs to perform a transport operation, giving the opportunity to evaluate their marketing process according to the opportunities presented by the market at any given time. To carry out this work, a diagnosis was made, costs were calculated from different routes to different destinations and last mile costs were assessed.

JEL: L9, L90, L91

KEYWORDS: Transport, Transport Costs, Transport Logistics

INTRODUCCION

La logística y análisis de costos juega un papel primordial en las actividades de cualquier empresa, ya que está permite hacer la planeación de operaciones para realizar una distribución eficiente de mercancías al menor costo posible y enfocarlo a ofrecer un excelente servicio al cliente. En esta medida ALS ACCESS

LOGISTIC SUPPLY S.A, es una empresa dedicada a ofrecer servicios integrales de logística, bajo la alianza estratégica con Empresas Transportadoras y Transportistas y ofrecer servicios multimodales integrados, terrestres, fluviales, férreos y aéreos. Sin embargo, existen importantes problemas en los cálculos de los costos y en la logística de transporte de encomiendas, generando sobre costos por no hacer una planeación estratégica de la operación correcta. Por lo tanto le hace falta una planificación y programación de transporte de las diferentes encomiendas.

El escaso cálculo de costos, de los diferentes corredores viales ha generado que la empresa incurra en altos costos operativos e inconformidad en las directivas de la misma. Por lo tanto, la anterior problemática hace necesario e imprescindible el diseño de un modelo de costos del transporte terrestre, aéreo y fluvial para la empresa ALS ACCESS LOGISTIC SUPPLY S.A., que se encarga de transportar encomiendas por contratos o licitaciones a nivel nacional. Al realizar este proyecto de investigación, se aplicaron herramientas de diferentes áreas de la ingeniería industrial como análisis estratégico, financiero y logístico, para interpretar, diseñar y proponer nuevas estrategias de costos, con el fin de lograr el máximo el cumplimiento de los objetivos propuestos en este proyecto y de la empresa ALS ACCESS LOGISTIC SUPPLY S.A., para que se organicen y bajen los costos de operación.

En cuanto a las limitaciones encontradas, cabe anotar que no se pudo tener acceso a toda la información financiera, sino algunos documentos que la empresa consideró pertinentes para este proyecto.
Fue importante desarrollar este estudio a nivel nacional, pues permitió calcular los costos de las principales rutas utilizadas, manejando teorías de modelos de costos ABC (Activity Base Cost) que permitió el análisis unitario de sus costos reales en cada operación. También se manejó el algoritmo del árbol de expansión para calcular los trayectos utilizados y las rutas más eficientes, para el cumplimiento de los objetivos de la organización; se aplicaron herramientas de costeo por tipología y estado de la vía, relacionado con las tablas propuestas por INVIAS en el año 2008 y actualizándolas a valor presente año 2016, citando el indicador presente ICTC (Índice de costos de transporte por carretera), consultado en el DANE, (Departamento Administrativo Nacional de Estadística) , que permitió saber cuál ha sido el incremento real, que ha tenido el transporte a nivel nacional desde el año 2008 y saber cuáles son los costos reales dependiendo la tipología y los vehículos sub- contratados por la empresa.

REVISIÓN DE LITERATURA

Para el transporte de mercancías, productos, materias primas etc., existen dos modalidades de transporte: la no comercial, la cual es gratuita para el cliente, ofrecida algunas veces por las mismas organizaciones y por lo general los dueños del transporte no asumen la responsabilidad por la seguridad de la mercancía; y el transporte comercial que es un negocio en el que se contrata; pero al contratar se debe tener en cuenta el precio, la confiabilidad y la calidad de la empresa de transporte (rapidez, seguridad, seriedad, etc.) y por ser un contrato de servicios por el cual habrá que pagar, se puede exigir el cabal cumplimiento de lo pactado. De acuerdo a esto hay algunas modalidades de contratación de transporte. Los costos de transporte se diferencian en función de los siguientes aspectos:

Tipo de tráfico: el costo es mayor en tráficos urbanos porque aumenta notablemente la incidencia del personal, por la aparición de uno o más acompañantes, así como aumentan todos los costos fijos, porque el vehículo afectado a la distribución urbana tiene un recorrido medio mensual menor comparado con el de otro que realiza tráficos interurbanos; este menor recorrido mensual se origina, básicamente, en la menor velocidad comercial, que disminuye notablemente en las ciudades (mayores tiempos de carga y descarga, menor velocidad de circulación) lo que incrementa el costo de insumos clave de la actividad, como combustible, lubricantes, etc. (Mauleón, Transporte, 2014). Distancia: a medida que aumenta la distancia de transporte disminuye la incidencia de los tiempos de carga y descarga en el total de los costos; esto también afecta al recorrido medio mensual produciendo una reducción de los costos fijos, lo que implica una reducción de los costos por kilómetro. Por otra parte, en varios de los tráficos largos, existe la

posibilidad de retornar con carga, hecho que no se verifica en los tráficos cortos. Ello lleva a que en los servicios de larga distancia aumente el factor de ocupación y disminuya el costo por ton /km transportada. (Mauleón, Transporte, 2014)

Tipo de camino: El costo se ve afectado por la geometría, estado y tipo de calzada; en trazas con pendientes se requiere más combustible por kilómetro; los recorridos en los caminos de tierra aumentan los costos de mantenimiento y la probabilidad de pérdida de horas de viaje por intransitabilidad por factores climáticos. En síntesis, cuanto más llano sea el terreno y mejor el estado del camino, menor será costo de mantenimiento de las unidades y mayor la velocidad comercial. (Mauleón, Transporte, 2014).
Tamaño del vehículo: a mayor tamaño del vehículo, mayor consumo de combustible, neumáticos, amortización, mantenimiento, etc. (Mauleón, Transporte, 2014) · Servicios conexos: obviamente, los costos crecen si se brindan más servicios. El costo por kilómetro del vehículo más grande es mayor que el del vehículo menor, pero al considerar la carga útil, el costo por kilómetro del vehículo más pesado es siempre menor al del vehículo más liviano. (Mauleón, Transporte, 2014) El índice de Costos del Transporte de Carga por Carretera ICTC, permite medir las variaciones promedio de precios de un conjunto representativo de bienes y servicios necesarios, para garantizar la movilización de un vehículo prestador del servicio del transporte de carga por carretera en el país, a lo largo del tiempo. Es un indicador especializado que permite la toma de decisiones por parte de entidades del gobierno y empresas privadas del sector. A diferencia de los costos industriales, que son fijos, el costo logístico o de distribución es variable. Es decir, cuando una empresa produce tornillos, el costos industrial es el mismo para cada tornillo producido, pero no sus costos de distribución, esto depende de cómo se efectúen los pedidos, donde se hallen los clientes y cuantos kilogramos toque distribuir. En el tema de transporte los costos varían, ya que toca tener en cuenta una serie de factores, que hacen que incida en los costos de operación que serían:

La distancia.
El modo y el medio de transporte.
El peso a transportar.
La urgencia de la entrega (dependiendo lo pactado con el cliente).
La modalidad de envió: Tren, Avión, Camión o barco.

Los costos bases por actividad, tienen una metodología para imputar los costos de la distribución y a los clientes proporcionalmente a la actividad que han generado, el sistema ABC distribuye los costos por secciones en actividades e imputa las actividades de cada producto o cliente, según el tiempo real correspondiente a cada uno y si es posible a cada cliente según el gasto real de cada pedido.

METODOLOGIA

El ejercicio realizado es un estudio de enfoque mixto, descriptivo y analítico que tiene como objetivo Estructurar un modelo de costos para la empresa ALS ACCESS LOGISTIC SUPPLY S.A con el propósito de reducir los costos de operación de la empresa. Se realizó la Matriz de evaluación de factores internos y externos, Análisis de Pareto, modelo de costos ABC, estadística descriptiva y metodología para evaluar la tasa interna de retorno. Posteriormente se elaboró el cálculo de rutas terrestres a las principales ciudades, el costo de transporte fluvial de última milla y el transporte de carga helicoportada. Finalmente se evaluó la viabilidad de la propuesta a través un análisis de costo-beneficio. En cuanto al alcance, la investigación es de carácter mixto. En principio es de carácter cualitativo ya que se evidencian los problemas en la empresa por visita directa, posteriormente es cuantitativa porque se realizan cálculos de costos de rutas. La investigación es de tipo transversal porque los datos se recolectan en un solo momento en el tiempo. Finalmente todo el procedimiento termina en un tipo de investigación deductiva porque se comprobará la hipótesis de que a partir del cálculo de costos de transporte es posible lograr el mejoramiento en la negociación de tarifas.

RESULTADOS

La matriz MIME muestra el resultados de las dos matrices MEFE & MEFI, las cuales evalúan los aspectos externos e internos de la compañía. En la gráfica anterior se observa que la compañía se encuentra en una posición "resista", la cual indica que la empresa debe desarrollarse para mejorar y así reforzar su posicionamiento en el mercado para luego atacar con estrategias agresivas. Esta posición permite la creación y organización de estrategias y metas pero es importante que ALS ACCESS LOGISTIC SUPPLY S.A., sea cautelosa respecto a la inversión y al desarrollo de nuevas áreas; debe controlar los gastos y mejorar el costo de la operación de transporte de sus diferentes contratos, haciendo uso de una mejor herramienta de costeo, para mejorar los márgenes de rentabilidad. La posición en la que se encuentra la empresa aconseja encontrar primero la estabilidad y la buena organización para en un futuro poder atacar. El diagrama de Pareto, explica que el 80% del problema de los retrasos, fallas y pérdida de dinero en el transporte de encomiendas, responde a dos incidentes específicos: Cálculo de rutas utilizadas, segundo tipo de modalidad de transporte, mientras que el 20% restante de la problemática responde a otras causas. El segundo incidente con una frecuencia 95 es el tipo de modalidad de transporte utilizado por la empresa, que se refiere a las distintos tipos de transporte que son aéreos, fluviales y terrestres. La empresa cuenta con proveedores de transporte (propietarios de camiones independientes) que prestan sus vehículos para cumplir con el transporte de carga, también cuenta con la alianza de una empresa de transporte aéreo, que se llama SADI S.A.S que cuenta con servicios de transporte de carga por helicóptero y el transporte por vehículo fluvial son pactados con terceros dependiendo la necesidad.

De acuerdo con el diagrama de Pareto realizado en el diagnóstico, ésta problemática representa el 33.4% de todos los incidentes presentados por la empresa en el periodo analizado. Estos incidentes se presentan porque no se hace una planeación del recorrido, generando que el presupuesto de la licitación no sea suficiente para cumplir al 100% las tareas y sea necesario utilizar dinero de la empresa para cumplir con los compromisos. Los costos juegan un papel primordial en las actividades de cualquier empresa, ya que estos permiten valorar el cálculo de las operaciones que se realizan dentro de una empresa, por lo tanto la gestión de costos permite tener un manejo adecuado del costo de los proyectos de la empresa, para los cuales hay que programar los recursos disponibles y evaluar la rentabilidad de los mismos; estimando su costo, preparando el presupuesto y controlando las variaciones en los desembolsos del mismo. Además, la gestión de costos, es de gran de interés para la empresa porque nos permite mejorar la creciente necesidad de competitividad y es fundamental para la toma de decisiones. También, hoy nadie duda que el precio lo fija el mercado, aunque hace un tiempo los objetivos de conocer los costos estaban en la fijación del precio de venta. En esta medida, el objetivo de este proyecto es estructurar un modelo de costos para la empresa ALS ACCESS LOGISTIC SUPPLY S.A con el propósito de reducir los costos de operación de la empresa. Este modelo responde a la problemática de la empresa, relacionada con el mal uso de sus recursos y poca investigación del costo de transporte, sobre los corredores viales que puede utilizar para hacer más eficientes sus operaciones teniendo en cuenta los costos mínimos para realizar estas tareas.

Para esto, la propuesta de solución que se plantea en este proyecto de investigación, se divide en un modelo de costos ABC que se divide en tres secciones principales. La primera sección se divide en dos, primero, calcular los costos de transporte terrestre utilizando Bogotá como punto de inicio, a las diferentes capitales de Colombia; la segunda, costear los diferentes corredores de agua y rutas aéreas que se utilicen en la empresa y la tercera hallar los costos teóricos para generar una plataforma estratégica de decisión. El segundo punto de desarrollo de este proyecto es realizar la prueba y validación del modelo de costos para la empresa y hacer las correcciones pertinentes. Finalmente el tercer punto es realizar un análisis costo beneficio de la propuesta realizada para la empresa. A continuación se presentan los pasos a seguir para utilizar o interpretar la red de transportes realizada por el autor en 5 pasos claves para llegar al éxito de un buen costeo de rutas terrestres.

Paso 1: Identificar el punto de origen de la cargar a transportar hasta el punto final donde se deja la carga

Paso 2: Teniendo en el paso anterior se consultan cuantos nodos puede tener esa carga, esto depende la distancia a recorrer y la tipología de la vía por donde va a transitar el vehículo terrestre.(N = {1,2,3,...,n} el conjunto de nodos de la red.)

Paso 3: Los nodos se conecta dependiendo la ruta más rápida que represente la red de trasnporte, y se define el conjunto C0 = {ø} y Č0 = {N}, sindo C0 = el nodo de punto de inicio y Č0 = los nodos faltantes por conectar en la red para dar el recorrido mas efectivo dependiendo la variable que se quiera evaluar (rapidez o economía)

Paso 4: Teniendo los nodos conectados se van haciendo operaciones internas que equivalen a Č1 = N - {i},que significa que se le resta al total de nodos el nodo conectado dándonos un subíndice Č1, además se debe actualizar el subíndice de los conjuntos k, el cual ahora será igual a 2, teniendo en cuenta el aumento progresivo de los nodos que se conecten.

Paso 5: Ya con la red conectada se hacen los cálculos del costeo de la corredor vial ya que los nodos son caracterizados por el estado de la vía (bueno, regular o malo) y tipología de la vía (plano, ondulado o montañoso). Aplicando la tabla propuesta a continuación.

Para llevar a cabo el modelo de costos ABC (Activity based cost) fue necesario identificar cuáles serían los principales corredores viales que tiene el país, después utilizando esta información costear las principales corredores viales que pueden ser utilizados por la empresa teniendo en cuenta que el punto de inicio sea Bogotá. Para esto fue necesario utilizar los principios de un modelo de costos ABC donde los costos se estructuran por factura valor del transporte realizados, teniendo en cuenta variables como tipo de vía o carretera, tipo de vehículo terrestre y estado de la carretera o vía. Estos costos se determinan como

$$Transporte\ /Kilogramos\ transportados$$

Para hacer este cálculo se utiliza la tabla del Instituto nacional de vías que fue publicada en el 2008 haciendo ajuste con el indicado ICTC (Índice de costos de transporte de carga por carretera) para traer esos valores del 2008 a valor presente 2016 que se mostrará a continuación Para hacer el cálculo de rutas se utiliza la metodología de altimetrías para identificar el tipo de vía por la que se está transportando en vehículo articulado. Se identifica que zonas son montañosas, cuales son onduladas y por último las zonas que son planas, para identificar la zonas montañosas son aquellas que tienen diferencias mayores a 500 metros, para identificar las zonas onduladas son aquellas que su diferencia consta de 100 a 499 metros y las zonas planas son aquellas que homogéneamente no varían su altura. El objetivo es transportar una carga de 27000 kilogramos en un camión articulado. Para el transporte fluvial, se estudia una red de transporte combinado en Colombia, con el propósito de identificar las rutas óptimas de red fluvial de los distintos puertos localizados al interior del país, hasta los puertos marítimos de exportación. La metodología utilizada se basa en la búsqueda de solución a un problema de flujo de mínimo costo, que considera la red de transporte por carretera y la fluvial.

El modelo considera nuevas infraestructuras portuarias y sugiere que se deben transportar las diferentes cargas del interior del país por los diferentes puertos que se encuentran en las cotas del país mediante estrategias de integración carretera-fluvial. Se resalta la importancia del río Magdalena, como infraestructura estratégica de transporte y se identifican tres centros de transferencia de carga localizados en Barrancabermeja, Bocas del Carare y Capulco, Debido a que en Colombia el transporte fluvial no es muy utilizado, no se cuenta con información sobre los costos de operación sobre las diferentes rutas navegables, exceptuando un estudio realizado por Luis Gabriel Márquez en el 2011 (2016) donde se calcula el costo de transporte sobre el rio Magdalena. Este valor se tomará como referencia para estimar las otras rutas en el modelo de costos, aclarando que este transporte es de última milla, en zonas donde se requiere

cruzar un corredor fluvial para llegar con la carga al destino, para este proyecto se propone utilizar el rio Magdalena como corredor fluvial de última milla. A continuación se presenta un Mapa de los principales corredores de agua de Colombia (Márquez, 2011) Los costos de transporte del modo fluvial se estimaron aplicando el método propuesto en el "Estudio de demanda de transporte del sistema fluvial del río Magdalena" (Hidroestudios y Steer Davies Gleave, 2001), que incluyó costos de seguros, custodia de la carga, recuperación del capital, mantenimiento, uso de la vía fluvial, combustibles, lubricantes, tripulación y costos administrativos. La red tomó un valor promedio de 34,31 $/t-km, suponiendo un convoy formado por un remolcador y 6 barcazas.

De acuerdo con las estimaciones realizadas, al tomar como referencia los costos de transporte por el modo fluvial. El estudio de costos de los arcos de transferencia de carga también incluyó precios asociados al control de entrada, descargue, acopio, almacenamiento, manejo, cargue y uso de instalaciones, encontrando un valor promedio de 8.992 $/t, suponiendo condiciones óptimas de transferencia de carga en cuanto a tecnología y equipos que se usan para las maniobras en los centros de transferencia (Márquez, 2011) a continuación se puede apreciar en el Gráfico cual va a ser la zona de concentración de este sistema y que va hacer utilizado para para el cálculo de los otros corredores de agua. El Transporte aéreo de carga es el autorizado expresamente por la Aero civil para desarrollar primordialmente tal tipo de transporte. Podrá desarrollar un Transporte Aéreo especial de Carga con aeronaves que no sean de tipo Jet, circunscrito solamente al ámbito nacional, cubriendo especialmente regiones apartadas donde las comunicaciones terrestres son de difícil acceso y las condiciones de la infraestructura aeronáutica (pistas, radio ayudas, terminales, etc.) son de menor cubrimiento y categoría. La propuesta de solución que se le hace a la empresa ALS ACCESS LOGISTIC SUPPLY S.A., al implementar este nuevo modelo de costos se puede evaluar comparando los diferentes tipos de transporte con lo que se pagó en el año 2015 y lo que se pudo pagar si se tuviera esta herramienta.

CONCLUSIONES

Mediante la elaboración de un diagnóstico, se encontró que la empresa ALS Access Logistic Supply S.A., presenta una demanda creciente a los recorridos del año, pero también muestra falencias, en los sistemas de información de toma de decisiones y planeación de operaciones, estos problemas son ocasionados por la falta de un modelo de costos, que brinde información desde la cotización de un contrato, hasta la planeación de los corredores viales, usados para transportar las encomiendas. Esto se ve relacionado con el número de incidentes que se presentó en cada modalidad de transporte, así: Terrestre 48 incidentes, Fluvial 19 incidentes y Aéreo 2 incidentes, esto se logró determinar por medio del diagrama de Pareto, donde se evalúo cada operación y los números de frecuencias de incidentes fueron identificados por falta de información, costos incurridos y no tener trazabilidad del transporte terrestre con las mercancías. Diseño de estructura: En el momento de diseñar la estructura se tiene que hacer de una forma más flexible ya que la variabilidad de los combustibles e inauguración de nuevos corredores viales hacen que pueda combinar el modelo de costos. Esto se ve reflejado por la aplicación del algoritmo y el planteamiento de la red, ya que se busca la disminución de costos y obtener la ruta más rápida y segura.

Los nodos implementados a los cálculos de rutas son relacionados con los tipos de vías (montañoso, ondulado y plano) que se presentan en los planos de altimetrías citados por el autor. El modelo fue planeado para camiones articulados que llevan cargas de 27 toneladas; para transporte fluvial se crea una tarifa estándar bajo estudios realizados en el rio Magdalena; y para el trasporte aéreo se pacta una tarifa nacional a lo que se adapta a la mayoría de las empresas prestadoras de servicios de carga por modalidad aérea. Al realizar las pruebas sobre el modelo aplicado se pretende comparar las operaciones pasadas sobre el nuevo proceso de costeo. Al aplicarlos se ve la diferencia significativa sobre los valores ejecutados en el año 2015, demostrando que los modelos utilizados anteriormente, no tenían la capacidad de brindar información valiosa para hacer una negociación exitosa, esto se puede justificar ya que las operaciones totales demuestran un costo de $13.481.233.482 que fue la factura cancelada por el transporte multimodal en el

año 2015 y a comparación por el modelo propuesto por el autor, el costo de esas operaciones es de $8.384.885.741, llegando a la conclusión de que se pudo ahorrar $5.096.347.741, en la operación total. Se realiza un manual para el usuario que puede ser utilizado por cualquier empleado vinculado a la empresa para poder aplicar este modelo, y actualizarlo con la información confidencial, que no fue brindada para complementar al máximo el objetivo de este proyecto de costos. Se puede llegar a la conclusión que la variación entre el modelo de costos propuestos por el autor y la factura cancelada por la empresa representa una diferencia del 38 % aproximadamente, en el cálculo de sus tres tipos de modalidades de transporte.

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INNOVACIÓN Y SUSTENTABILIDAD DE LA INDUSTRIA DE PAPEL EN MÉXICO

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RESUMEN

El objetivo de esta investigación es analizar la industria del papel en México destacando las innovaciones de esta industria dirigidas al cuidado del medio ambiente. Es un estudio cualitativo de la innovación tecnológica de uno de los principales grupos productores de papel en México, seleccionado por su evolución y crecimiento a nivel nacional e internacional, con una trayectoria productiva de más de un siglo. Se realizaron entrevistas a profundidad con los gerentes de administración producción y distribución del grupo industrial SCRIBE sobre las innovaciones dentro de estas áreas. Se muestran los resultados que ha logrado la industria del papel a través de la innovación de sus procesos y en relación a las normas ambientales nacionales e internacionales para la conservación del medio ambiente principalmente del agua, el aire, y los bosques

PALABRAS CLAVES: Industria del Papel, Sustentabilidad, Estrategia, Innovación, Certificaciones Ambientales

INNOVATION AND SUSTAINABILITY IN THE PAPER INDUSTRY THE CASE OF MEXICO

ABSTRACT

The objective of this research is analyzing the paper industry in Mexico, and highlights the innovation oriented towards the environment preservation inside one of the leader firms in the sector. Succinctly, it is a qualitative study of the technological innovation within one of the biggest firms in the Mexican paper industry. This company was selected by its evolution and growth in the national and global markets. Furthermore, it is a 100 years old business. The information was collected by interviewing managers and top executives. The business areas analyzed are production and distribution. Moreover, the innovation made by these departments and its leading brand SCRIBE. The achievements accomplished by this company are presented, particularly in the innovation of their processes and the compliance of the Mexican environmental norms as well as the international ones. These norms preserve the rivers, lakes, air and forests.

KEYWORDS: Paper Industry, Sustainability, Strategy, Innovation, Environmental Certifications

INTRODUCCIÓN

Se pensaba que con el uso de Internet, el consumo de papel impreso disminuiría, pero por el contrario este consumo se ha incrementado. La producción de impresos de calidad ha dejado de ser un privilegio, apoyada en tecnologías de impresión económicas y de buena calidad tales como las impresoras de inyección de tinta Hoy en día, el público en general tiene en sus manos las tecnologías, el material y el soporte para imprimir por sí mismo, sin la necesaria intermediación de especialistas. El consumo de papel sigue aumentando y la industria papelera demandada por mercados nuevos y siempre exigida por los antiguos, debe tener la capacidad productiva para proveer estas crecientes necesidades. Los nuevos proyectos de fábricas de

celulosa ilustran el crecimiento del mercado del papel para impresión, pero también el mercado del papel de embalaje, ampliamente desarrollado a partir de los nuevos circuitos comerciales, las nuevas industrias, los nuevos mercados que ha traído la globalización. Pero no solo la globalización explica este dinamismo, también la evolución en los modos de vivir de las personas: publicidad, transportes, alimentos, vestuario, música e higiene son algunos de los aspectos de la vida cotidiana que también requieren de papel. Es decir, consumidores domésticos y corporativos necesitan mucho papel y en sus distintos formatos. Y para fabricar papel se requiere fabricar pulpa de celulosa. La celulosa es una fibra vegetal extraída principalmente de los árboles. Esta aporta una tercera parte de la materia prima utilizada para la producción de papel en el mundo. El resto del insumo proviene del reciclado de papel. En el mundo se consumen 176 millones de toneladas de celulosa, concentrándose el 80% del consumo en 11 países. Estados Unidos es el principal país consumidor con un 29.6% del total, seguido por China con 8.9% y Japón con 7.2%.

Papel Reciclado

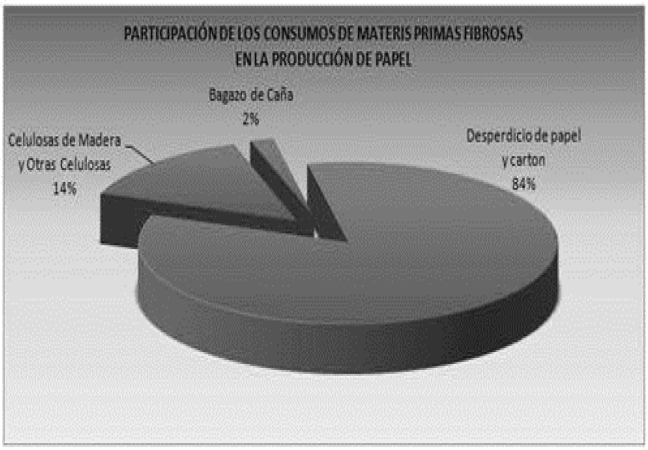
En la actualidad dos terceras partes del insumo para la producción de papel provienen del papel reciclado. En primer lugar un mayor uso de papel reciclado significa una menor tala de árboles. En segundo lugar, implica un menor consumo de agua, luz y de sustancias químicas necesarias para transformar la celulosa en papel. El papel puede ser reciclado de tres a ocho veces, sin embargo, se necesita de celulosa "virgen" para compensar la degradación del papel. El consumo del papel reciclado en los últimos años ha aumentado a niveles superiores a los mostrados por la celulosa, lo que refleja la creciente adopción de papel reciclado como insumo para la industria de papel en el mundo. Como en el resto del mundo, esta industria se abastece principalmente de fibra secundaria, esto es de papel y cartón reciclado. El uso de estos materiales representa cerca del 85% de su materia prima, mientras que el restante 15% proviene de fibras vírgenes, principalmente de la madera. Así, la industria depende del reciclaje más que de la tala de árboles para generar papel. Se estima que al utilizar fibras secundarias se ahorra hasta un 60% de energía, además de que por cada tonelada de papel reciclado dejan de talarse 17 árboles y se dejan de utilizar 25,000 litros de agua. México registra un creciente déficit de celulosa, papel, cartón y otros productos forestales. Las empresas que operan en el país no encuentran el abasto suficiente de insumos para operar, por lo que recurren a los mercados internacionales.

Para lograr estos niveles de aprovechamiento, la industria de la celulosa y del papel además de realizar adaptaciones técnicas e inversiones importantes dentro del proceso de producción, debe captar, con el apoyo de la sociedad, del gobierno y de organizaciones de recicladores, los papeles usados antes de que se contaminen al mezclarse con otros residuos, por lo que dichas industrias han contribuido a desarrollar y estructurar las actividades de recolección, superación y comercialización de los desperdicios que se aprovechan como materia prima dentro de sus procesos de fabricación de papel (ver Figura 1). México alcanzo el tercer lugar entre los países recicladores más importantes del mundo, con un Índice de utilización de fibras secundarias del 83.3% durante 2010

La fabricación de papel con material reciclado alcanza un 86% y el resto con celulosa virgen, que es indispensable para obtener un papel con las características que el mercado requiere. Esta industria está comprometida con las normas y certificaciones nacionales e internacionales para la conservación del medio ambiente principalmente del agua, el aire, y los bosques. Es importante destacar que los cambios en la producción del papel a nivel mundial responden a las necesidades de los equipos de impresión, así como satisfacer la necesidad del mercado que pide cada vez papeles más blancos, resistentes, ecológicos, biodegradables, duraderos y a su vez que permita una impresión de excelente calidad a costos cada vez más accesibles y competitivos. La Industria del papel en México ha evolucionado, a la par de las necesidades del mercado de impresión y de la nueva tecnología aplicada en esta industria También ha evolucionado por la competencia internacional y la aplicación de tecnologías que respondan a las regulaciones ambientales de los países que buscan la conservación del planeta hacia a la sustentabilidad ecológica, económica y social. La cantidad de celulosa reciclada ocupada para la fabricación del papel, se debe combinar, para

hacer una mezcla rica de fibras cortas que contiene el papel reciclado y la fibra larga que contiene la celulosa virgen, se utiliza cloro para blanquear la celulosa. Esta técnica constituye un cambio tecnológico sustentable de esta industria, y una de las estrategias empleadas por los fabricantes para mantenerse competitivos en los costos, y conservar el medio ambiente en el ciclo del agua y la calidad del papel. De tal manera que a nivel internacional se han dado cambios en la producción del papel y México se ha mantenido a la vanguardia de estos cambios en la composición del papel.

Figura 1: Composición y porcentaje de materias primas en la fabricación del papel (Financiera Rural)



Composición y porcentaje de materias primas en la fabricación del papel (Financiera rural)

En la década de los ochentas del siglo pasado, el papel cambio de ser acido a alcalino, debido al cambio en su fórmula ya que se fabricaba principalmente de caolín, para las maquinas litográficas, y actualmente cambio a la utilización de carbonato de calcio con lo que adquiere un PH alcalino y una mayor blancura, mayor opacidad y resistencia, este cambio obedeció principalmente a los costos de producción, ya que el caolín es más caro que el carbonato de calcio, además de que posibilita que sea biodegradable. Las innovaciones también obedecen en gran medida a la velocidad a la que se imprime en las maquinas, que es de 70,000 páginas por hora y anteriormente corrían a 2,500 hojas por hora las máquinas de offset y las rotativas a 7,000 hojas por hora. Muchos de estos procesos han tenido cambios muy radicales en su forma de impresión, también los equipos son más rápidos, exactos, más limpios y de fácil manejo. Hay que mencionar también el uso de las computadoras en la imprenta que ha logra hacer más fácil y rápido el diseño y los procesos, ya que se pueden digitalizar los procesos a través de la computadora. En la impresión en offset se observan más cambios, debido a la existencia de máquinas que imprimen pliegos completos y en un solo tiraje imprimen 5 colores en cuestión de segundos en máquinas de 5 cabezas de impresión en serie, incluso el sistema offset está siendo remplazado por los equipos digitales que imprimen al instante a colores.

Pregunta de Investigación

¿Cuáles han sido las innovaciones de la industria del papel en México en relación al cuidado del medio ambiente?

Análisis Estratégico de la Innovación Tecnológica en la Empresa

Se intenta identificar el aporte de la tecnología a la competitividad de la empresa; más específicamente, si alguna de las tecnologías que domina la empresa es la fuente de desempeños superiores frente a sus competidores, si es la base de su diferenciación competitiva o si, incluso, es la fuente de sus búsquedas y

apuestas competitivas. Se recurre a la noción de las tecnologías claves o esenciales (Dussauge, Hart y Ramantsoa, 1992). Estas se entienden como la posesión y dominio de tecnologías críticas para otorgarle a sus procesos y productos, sean estos bienes o servicios, atributos que los hacen mejores que los que ofrecen la competencia para los consumidores. Las tecnologías esenciales son tecnologías básicas o genéricas, en la medida en que constituyen el saber hacer fundamental para producir el tipo de bienes o servicios que le permite a cualquier empresa ingresar y permanecer en un mercado específico. Estas tecnologías que de una parte, están obligadas las empresas que actúan en el negocio; de otra parte, este saber contiene altas potencialidades tecnológicas en la medida en que les facilita a las empresas desarrollar productos que les permiten desenvolverse en uno o en distintos sectores. Desde una perspectiva estratégica, la indagación se orienta a determinar si en la empresa han existido desarrollos de ese saber fundamental que le hayan permitido diferenciarse tecnológicamente y si además, en la explotación de esas capacidades tecnológicas diferenciadas se han generado ventajas competitivas en diferentes mercados o sectores. Prahalad y Hamel (1990) El análisis y el desarrollo de las capacidades distintivas, o competencias centrales, como una forma de alcanzar la competitividad sostenible, es desarrollada por Tidd (2000), sin embargo, escapan a los objetivos y alcances del presente trabajo, centrado en la identificación de las características de la innovación.

Innovaciones en el Proceso Productivo A Partir de las Metodologías de Mejoramiento Continuo en la Empresa

La aplicación sistemática de metodologías de mejoramiento continuo busca encontrar la máxima eficacia posible en el uso de recursos. Ha implementado a partir de 2005, se comenzó a utilizar la metodología *kaizen*. Se considera la aplicación del *kaizen* como una precondición para la innovación en procesos, que ha significado para la empresa la incorporación permanente de mejoras organizadas en las propuestas de los equipos de trabajo. El primer beneficio de la aplicación de la metodología fue el levantamiento completo de las cartas de operación para todos los procesos (inexistentes o muy precarios en ese momento), generando un resultado alterno que fue la mejora en la planeación de proyectos. El segundo y tercer ciclo de aplicación de la metodología buscan mejorar los estándares definidos en las cartas de operación que fueron elaboradas o actualizadas en el primer ciclo. El proceso de implementación de la metodología ha sido consiste con los principios teóricos que la sustentan (Imai, 1989, pp. 55), pero se efectuaron algunos cambios y adaptaciones para su mejor asimilación dentro de la empresa. Los principios de kaizen son:

1. Enfoque en el cliente.
2. Hacer mejoramientos en forma continua.
3. Reconocer los problemas abiertamente.
4. Promover la apertura.
5. Crear equipos de trabajo.
6. Manejar proyectos a través de equipos interfuncionales
7. Estimar los procesos apropiados de relaciones

La compañía destina los recursos en tiempo, personal y requerimientos adicionales para que equipos de trabajo conformados por personas de distintas áreas y niveles dentro de la organización dediquen cierto tiempo una semana completa al mejoramiento de una función del proceso. El tiempo de trabajo asignado al *kaizen* en una semana definida para tal es dedicación total, y es absolutamente respetado por los miembros de la empresa. En la semana correspondiente el equipo debe realizar un *kaizen* que tiene nombre propio para mejorar un proceso previamente asignado, y para el cual se establece una meta de reducción en los tiempos de ciclo. Durante este tiempo el equipo se dirige directamente a los sitios de trabajo, buscando en todas las operaciones aspectos potenciales de mejora (desplazamientos, procedimientos, dispositivos, organización del trabajo, herramientas o maquinaria, distribución física de los espacios, etc.). El proceso de *kaizen* en general comprende: la asignación de diferentes tareas a los miembros del grupo, definición de posibles puntos o procesos críticos, construcción de propuestas de solución y consulta de la vialidad de las mismas con los especialistas del proceso. En la misma semana se efectúan la mayoría de las modificaciones

acordadas, y para las tareas que no puedan ser desarrolladas en forma inmediata se determina un cronograma de trabajo para su futura ejecución. Una vez evaluados los efectos, se documenta el proceso, se difunde la información entre las áreas relacionadas con la operación y se incorpora en una biblioteca de trabajo de la intranet.

Innovación Tecnológica del Papel de las Empresas en México

Desde los años 50´s del siglo pasado se han presentado cambios vertiginosos, uno de ellos consistió en la producción de celulosa con bagazo de caña, otro ocupando gas en lugar de petróleo o diesel para producir vapor y reducir costos, y a su vez mejorar la emisión de gases contaminantes a la atmosfera, como se mencionó anteriormente el cambio en el PH del papel de ácido a alcalino, el uso de cloro rebajado en lugar de cloro elemental para no contaminar los mantos acuíferos, ya que es muy difícil eliminar el cloro, cuando tratan el agua ocupada en la producción del papel en la industria papelera mexicana, antes de verterla a los ríos. Es importante recordar que en sus inicios la industria del papel, como todas, se instalaban cerca de los recursos naturales para la producción de sus productos, la industria del papel no es la excepción se instalaban cerca de los bosques donde talaban árboles y existía agua, la energía, la tenían que producir por medio del agua o de máquinas utilizando petróleo. Tal es el caso de Fábrica de Papel San Rafael en Amecameca, en el Estado de México, en las faldas de los volcanes Popocatépetl e Iztalcíhuatl. En Morelia tanto Scribe como Copamex poseían plantas de papel, por ser una zona de bosques y abundante agua. En Chihuahua también por la cantidad de árboles, COPAMEX monto dos fábricas de papel. En Tuxtepec se instaló BioPAPEL, (antes PIPSA) por estar junto al ingenio de Tres Valles de donde obtenía el bagazo de caña, y además es zona de abundante agua.

Las innovaciones administrativas**,** se han implementado en todos los niveles, desde cursos de capacitación a cada función ya sea en los obreros, los operarios de las maquinas, en las oficinas, en el área de ventas y en los directivos, para ello cuentan con capacitadores dentro de sus departamentos y también buscan apoyo en instituciones tanto gubernamentales, universidades, cámaras o compañías expertas en determinada área. Las innovaciones de la industria del papel en México, han requerido inversión en tecnología para estar a la vanguardia en la producción de papel, y responder a las necesidades del consumidor, de la modernidad, de la ecología y la sustentabilidad apegándose a la ley y la normatividad de las diferentes dependencias para evitar la contaminación, ofrecer precios competitivos, productos de alta calidad y con las cualidades del papel a nivel internacional (96% de blancura, opacidad, resistencia, encolado para la absorción de tintas, gramajes varios para las diferentes actividades del mercado) Estas innovaciones van acordes con los cambios en cada sector, y están asociadas a las necesidades del mercado, donde todo es inaplazable, por lo que se ha mejorado la logística de los productos, los tiempos de respuesta, los abastos justo a tiempo, sin caer en desabasto y reduciendo costos, mejorando el servicio al cliente, dando respuestas inmediatas y concretas apoyándose en programas de computación como son el SAP, para saber en qué proceso se encuentra determinada orden. También logrando mejorar la calidad del papel para ser competitivos internacionalmente, dar respuesta a las diferentes sectores que consumen papel, el sector de escritura e impresión y papeles especiales algunos grado alimenticio, el sector de empaque, y el sector de papel higiénico y sus derivados, con las nuevas necesidades y mejorando las características de cada producto como lo requiere el mercado. Para lo cual se ha invertido en mejorar la maquinaria, y capacitar al personal para ser más productivos y eficientes con cursos y programas permanentes de la mejora continua y trabajo en equipo. Otro aspecto importante de la innovación tecnológica es la composición del papel, utilizando más papel reciclado y menos celulosa virgen, para lo cual se ha invertido en investigación y desarrollo así como en la compra de nuevos equipos para destintar, separar y obtener cada vez más productos con celulosa, para producir papel con mejores características, como son el caso del tetrapak, periódico con tintas para selección a color y de aceite, lo mismo revistas, cartulinas de empaques de medicina, perfumes y zapatos, en fin una gran gama de productos, cuando antes solo se ocupaba papel blanco o de color para hacer celulosa y producir el papel, y los demás productos de papel como son periódicos, revistas, empaques, cajas se ocupaban para hacer celulosa para producir cartón café para cajas y cartones gruesos o de baja calidad.

Por lo tanto, existen empresas especializadas que se dedican a separar el papel de acuerdo a su color y a las tintas impresas, incluso a separar el papel stock quitándole el papel carbón que trae intercalado.

Historia del Papel en México. Fábrica de Papel de San Rafael

La primera planta de fabricación de celulosa y papel dentro del concepto moderno, se establece a finales del siglo ante-pasado en San Rafael, Estado de México. En México, se ha fabricado celulosa como materia prima para la fabricación de papel, con materiales, tales como: paja de trigo, de avena y de arroz, fuste de coco, copetes de piña, bagazo de caña y de mezcal, desperdicios de henequén, de lino, de lechuguilla, borra de algodón, yuca y otras palmas, madera, bambú, desperdicios de papel y de cartón, etc.
En la actualidad se fabrica papel a partir de madera, de bagazo de caña y de desperdicio de papel y de cartón, quedando en desuso el resto de los materiales mencionados por razones económicas, de calidad y de disponibilidad. Actualmente la Industria productora de papel en México requiere de 5 millones 144 mil toneladas de fibra para la producción de 4 millones 513 mil toneladas de papel.

De esta mezcla total de material fibroso para la fabricación de los diferentes papeles, el 83.6% correspondió a fibras secundarias (recicladas), evidenciándose de esta manera la contribución que hace ésta industria en materia ambiental, además el restante 16.4% de material fibroso utilizado para la producción de papel corresponde a fibras vírgenes, y dentro de este rubros el 1.8% es celulosa de bagazo de caña, lo que en términos absolutos corresponde a 92.9 miles de toneladas, aporte importante adicional que se hace a la protección ambiental. La producción de papel ha pasado de una utilización del 60.6% de fibras secundarias en 1987, a una del 83.7% en 2006. Reciclar papel y cartón es primordial para economizar energía, evita la contaminación de las aguas y salva los bosques. Se aprecia de la utilización de fibras secundarias para la fabricación de papel que de cada tonelada elaborada con materias primas recicladas, se puede evitar la tala del equivalente de 17 a 19 árboles, se reduce el uso de energía equivalente a 2000 litros de petróleo crudo, se evita la pronta saturación de los confinamientos o tiraderos de residuos sólidos existentes, toda vez que por cada tonelada de papel reciclado se liberan 2.3 m3 de espacio , por lo que adquiere relevancia la reutilización de más de cuatro millones de toneladas de fibras secundarias aprovechadas como materias primas durante 2006. A pesar del entorno económico mundial, el sector industrial de la celulosa y el papel ha continuado con las transformaciones en sus procesos productivos, para innovar de forma sustentable la producción de papel, aumentar su nivel de competitividad y contribuir a la reducción de emisiones de gases a la atmosfera, ya que con la quema de combustibles fósiles, carbón, petróleo y gas.

El estudio del Centro Mario Molina informo que la industria de la celulosa y el papel puede reducir el 7% del total de las emisiones de este gas, con la implementación de medidas como: Incrementar la recolección de papel para reciclar y el desarrollo e impulso de plantaciones forestales comerciales. Las prácticas sustentables de la industria de papel se manifiestan en las siguientes acciones:

El 90% de la industria papelera cuenta con un sistema secundario de tratamiento de agua.
El 25% de la energía eléctrica que se utiliza es autogenerada**.**
Se desarrolla el Plan de Manejo de residuos de papel y cartón con el gobierno federal para minimizar la generación y maximizar la valorización de residuos, con el fin de:
Fomentar la separación de papel y cartón.
Transportar los residuos de papel y cartón.
La creación de infraestructura para reciclar residuos de papel y cartón.
Campañas educativas.
Cultura de reciclaje en la sociedad.
Certificación de industria limpia (PROFEPA).
Certificación de calidad del agua (CNA).

Campaña de comunicación en torno al convenio para el establecimiento de una estrategia de fomento en el aprovechamiento forestal, así como promover la producción y consumo sustentable de la industria del papel y el cartón entre la Cámara del Papel y la SEMARNAT. La Secretaria de Economía a través del fondo sectorial de innovación (FINNOVA-CONACYT) aprueba los recursos para el Desarrollo de acciones nacionales apropiadas de mitigación para la industria de la celulosa y el papel, para desarrollar proyectos ejecutivos de mitigación de gases de efecto invernadero de alto impacto. Todas estas acciones muestran que la industria papelera invierte en tecnología para mejorar los procesos de producción en relación al cuidado del medio ambiente. La celulosa, el agua y la energía son insumos esenciales para el desarrollo de productos de papel. La industria ha creado 64,000 empleos directos y 235,000 empleos indirectos, en 20 estados de la República Mexicana.

Grupo Papelero Scribe SA DE CV

Se funda en 2006 como Grupo Papelero Scribe (GPS), antes conocida como Kimberly Clark de México, con una trayectoria de 130 años en la industria del papel en México. En 1931 Kimberly Clark Corporation empieza operaciones en México, en 1955 adquiere la fábrica de papel La Aurora fundada en 1925. En 1959 adquiere el 100% de esta fábrica convirtiéndose en Kimberly Clark de México. En 1962 empieza a cotizar en bolsa, en 1963 lanza al mercado el cuaderno Scribe, en 1968 arrancan la planta de Orizaba con un novedoso proceso de transformación de bagazo de caña en celulosa para papel. En 1973 se convierte en una empresa de capital mayoritariamente mexicano. En 1974 lanza al mercado el pañal *Kleen Bebe*. En 1981 arranca la planta de Bajío y la de Cuautitlán, en 1983 empiezan a exportar. En 1993 inicia operaciones la planta de Ramos Arispe y en 1995 la de Tlaxcala. En 1996 compran Grupo CRISOBA con sus plantas de Ecatepec, Morelia, San Martin Texmelucan y San Rafael, la primera fábrica de papel en México desde 1886. En 2006 concluye la desincorporación de la parte de productos industriales, es decir la parte de escritura e impresión y cuadernos, formándose Grupo Papelero Scribe.

Con nueve máquinas productoras de papel a nivel industrial, cuenta con una capacidad de producción de 420,000 toneladas anuales que proveen tanto al mercado nacional como al internacional. GPS ha consolidado su posición de liderazgo como fabricante de papel apoyándose en la tecnología y capacidad instalada en sus cinco plantas estratégicamente ubicadas en San Juan del Río, Morelia, Orizaba, Naucalpan y la más antigua en San Rafael, la cual opera desde 1879. Los productos que estas cinco plantas producen son distribuidos a toda la República Mexicana y a nivel internacional a través de cinco grandes almacenes ubicados dentro de cada una de las plantas y de dos grandes centros de distribución ubicados uno en el Distrito Federal y otro en el Estado de México. GPS fabrica y comercializa un extenso portafolio de productos; orientados a satisfacer mercados específicos, y diseñados para usos y procesos individuales, para la industria editorial, de convertidores, especialidades, cuadernos, fotocopiado e impresión. Ofrece al mercado mexicano e internacional: papeles tipo bond blanco y colores, cartulinas no cubiertas, papeles finos con algodón y una amplia gama de papeles de alta especialidad entre otros. El GPS está comprometido con la sociedad y el medio ambiente, por lo tanto cumple con las leyes aplicables a la fabricación de papel, como son:

Tratamiento de agua y control de emisiones atmosféricas.

Utilización de materias primas certificadas y de origen sustentable.

Consumo de fibras no maderosas, recicladas y reciclables y blanqueadas bajo procesos 100% libres de cloro elemental.

Todas las actividades productivas del GPS se rigen bajo el criterio de conservación, control y uso racional de los recursos naturales.

GPS cuenta con la capacidad de producción y tecnología necesarias para producir papeles cortados de alta calidad, destacando así su versatilidad para satisfacer las necesidades de sus consumidores. Innova día a día mejorando la calidad de sus productos incrementando su producción y mejorando la imagen de cada una de sus líneas, logrando así mantener una posición de líder en el mercado.

GPS ha consolidado su posición de liderazgo como fabricante de papel apoyándose en la tecnología y capacidad instalada de sus cinco plantas estratégicamente ubicadas. Los productos que estas plantas producen son distribuidos a toda la República Mexicana y a nivel internacional a través de los almacenes ubicados en cada una de sus plantas y de dos grandes centros de distribución; lo que le permite ser cada día más competitivo.

Ecología y sustentabilidad

GPS en México cuenta con 5 plantas certificadas por el ISO9001 auditadas desde Inglaterra con la empresa Lloyds Register por medio de su representación en México, además de contar con certificaciones de producciones sustentables tanto nacionales como internacionales. GPS, consciente de la responsabilidad que tiene con sus accionistas, colaboradores y sociedad en general, está comprometido en ofrecer al mercado productos y servicios sustentables de calidad, que satisfagan competitivamente las necesidades de sus clientes y consumidores finales. Para lograrlo aplica la mejora continua en los procesos y resultados de la organización. GPS rechaza la tala ilegal y la deforestación de bosques. Esta empresa considera que los recursos forestales son vitales para contrarrestar el calentamiento global y deben ser administrados sustentablemente. La empresa informa que la totalidad de la fibra que se utiliza en sus productos es sustentable. Utiliza fibras recicladas de bagazo de caña y fibras recicladas secundarias. El GPS posee plantaciones forestales controladas y de fibras vegetales no maderables de rápido crecimiento. Estas plantaciones están bien planeadas y generan biodiversidad (flora y fauna).
Generan una derrama económica a poblaciones aledañas.
Mejora del medio ambiente al obtener absorción de CO2.
Contribuyen a reducir los problemas de gases con efecto invernadero.

Sustentabilidad de Recursos

Uso eficiente, racional y reciclaje del agua.
Uso eficiente y de ahorro de energía.

Menor uso de energéticos producidos por fuentes no renovables como los derivados del petróleo. GPS incluye dentro de sus productos fibras de madera que cumplen al 100% con la Ley General de Desarrollo Forestal Sustentable y su reglamento, esto significa plantaciones y bosques bajo control. Las fibras recicladas son aquellas que son recuperadas del mismo, o de otros procesos y que se le proporciona valor en su reutilización. Fibras recicladas como desperdicios de papel y cartón; fibras recuperadas de los desechos agrícolas, telas como el lino y el algodón; fibras que se obtienen del saneamiento de bosques (incendios, árboles enfermos o que obstaculizan el crecimiento de otros, ramas y brazuelos). Existen organizaciones internacionales que están comprometidas en la sustentabilidad de los bosques como lo es la Sustainable Forestry Initiative (SFI), iniciativa Forestal Sustentable de Norteamérica, y la Programme for the Endorsement of Forest Certification (PEFC), programa de apoyo en la certificación de bosques con sede en Londres, quienes se encargan de: Generan reglas adicionales a las leyes de los países para el manejo sustentables de bosques.

Certifican mediante auditorías voluntarias que los bosques cumplan con sus reglas sustentables adicionales. Certifica a los productos y procesos de empresas que usan las materias primas de estos bosques certificados. Autoriza el uso del logo distintivo SFI y PEFC en los productos. GPS considera que las reglas del SFI y PEFC contribuyen a un mejor manejo sustentable de los bosques, por lo que se ha comprometido en

promover las fuentes de fibras certificadas, instalar y mantener su sistema de gestión de cadena de custodia y lograr por primera vez en México la certificación. Industria Limpia es una certificación voluntaria que incluye la verificación del cumplimiento de leyes y normas relativas a: Gestión ambiental, control de emisiones a la atmósfera, suelo y agua, consumo de recursos, documentación y registros legales ambientales. En el 2009 obtuvieron las certificaciones de Industria Limpia en las plantas de Bajío, Orizaba y Naucalpan y están en proceso de obtención en San Rafael y Morelia.

CONCLUSIÓN

Las innovaciones de la industria del papel se sustentan en la reducción de costos en el uso de materias primas recicladas e insumos de menor costo. Las innovaciones de la industria del papel en México se apegan formalmente a las normas ecológicas sustentables a nivel nacional e internacional. A nivel internacional el capital y la tecnología están marcadas por las compañías más grandes que establecen las normas y características de la producción y comercialización del papel. También es importante considerar las fusiones de las compañías papeleras a nivel mundial, lo cual les permite establecer las condiciones del mercado, de la producción, y de los tipos de papel a comercializar, pero sobre todo regular el mercado y establecer precios. En México, el grupo Scribe adquirió Fábrica de Papel San Rafael y CRISOBA, y sigue conservando algunas de sus plantas y marcas, concentrando el mercado. Las innovaciones aplicadas en la industria del papel en México a nivel operativo, administrativo, sistemas de cómputo, producción, sustentabilidad ecológica, distribución, dirección, hasta la inversión de capital por esta empresa líder, han sido muy importantes para enfrentar la competencia internacional.

El grupo industrial Scribe después de 20 años de aprovechamiento forestal en los Estados Unidos actualmente posee 30 millones más de acres en sus bosques. Ha desarrollado sistemas de manejo forestal responsable, independiente y certificable. En relación a la sustentabilidad de recursos: aplica tecnologías para el uso eficiente y racional del agua. Para el uso eficiente y ahorro de energía. Uso de energías alternativas y ha reducido el empleo de energéticos como los derivados del petróleo. Por último, la cultura organizacional del Grupo Scribe se puede caracterizar como:
Extrovertida: enfoque hacia fuera, responde a estímulos externos
Sensible: se mantiene al tanto de las actualidades, está pendiente de los detalles
Racional: depende de procedimientos impersonales y principios
Rigurosa: prefiere las cosas claras y definitivas, busca normas.

En las concordancias de la caracterización teórica con las observaciones realizadas se destaca la presencia en la práctica de procedimientos, estándares y lineamientos que orientan la operación. Desde el punto de vista teórico parecería que existen limitaciones en los espacios para la innovación, pero en la realidad de la empresa se observa que, a pesar de la presencia de procedimientos rigurosos para todas las tareas, la disposición a cuestionarlos y plantear alternativas de cambio son bien recibidas, construyendo un clima propicio para el pensamiento innovador.

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MODELO DE COMUNICACIÓN RESPONSABLE PARA LA RESPONSABILIDAD SOCIAL EMPRESARIAL

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RESUMEN

Esta investigación se realiza en tres partes: la primera se presento en Boca del Rio, Veracruz en Mayo 2011 (en ACACIA 2011) con el título de "La Responsabilidad Social Empresarial como Ventaja Competitiva", parte enfocada al análisis del concepto de Responsabilidad Social Empresarial incorporado a la gestión empresarial. En este proceso se incorporaron valores éticos, políticas y programas diseñados para apoyar la toma de decisiones, ampliando la visión empresarial de lo estrictamente económico a la preocupación por el impacto en su entorno social y ecológico. En la segunda parte, se propone la aplicación de un modelo que acerque la RSE a las MiPyMES fortaleciendo sus sistemas de gestión en términos de confianza, transparencia y generación de valor para todas las partes interesadas, mejorando de manera sistemática el desempeño de las empresas en términos económicos, sociales y ambientales y se presento en ACACIA 2012 en el ITESM campus Estado de México con el título "El uso del Autodiagnostico como herramienta fundamental para la implementación de un programa de RSE" En cada una de las etapas de este proceso se obtienen resultados tangibles y medibles: Aplicación del autodiagnóstico donde se identifican las fortalezas y debilidades principales en materia de RSE. Elaboración de un Plan de Acción para implantar medidas eficaces para subsanar las debilidades encontradas y diseñar un sistema de gestión para el programa de RSE En esta tercera parte se propone Diseñar un "Modelo de Comunicación Responsable para la Responsabilidad Social Empresarial".

PALABRAS CLAVE: Responsabilidad Social Empresarial, Autodiagnóstico, Generación de Valor, Comunicación Responsable

RESPONSIBLE FOR COMMUNICATION MODEL OF CORPORATE SOCIAL RESPONSIBILITY

SUMMARY

This research is performed in three parts: the first was presented in Boca del Rio, Veracruz in May 2011 (ACACIA 2011) with the title "Corporate Social Responsibility as a Competitive Advantage," part focused on the analysis of the concept of Corporate Social Responsibility incorporated into business management. In this process ethical values, policies and programs designed to support decision-making were incorporated, expanding the business vision of strictly economic to concerns about the impact on their social and ecological environment. In the second part, the application of a model approach CSR MSMEs to strengthen their management systems in terms of trust, transparency and value creation for all stakeholders, improving systematically the performance of companies proposed economic, social and environmental terms and introduced in 2012 ACACIA ITESM campus in the State of Mexico with the title "use of Self Diagnostics as an essential tool for implementing a CSR program" In Each of the stages of this process are tangible and measurable results: Application of self where the strengths and main weaknesses identified in CSR. Development of an Action Plan to implement effective measures to remedy the weaknesses found and design a management system for the program CSR In this third part it proposes Design a "Responsible Communication Model for Corporate Social Responsibility".

KEYWORDS: Corporate Social Responsibility, Self-Diagnosis, Value, Responsible Communication

INTRODUCCIÓN

La implementación de la gestión de la Responsabilidad Social Corporativa se está extendiendo progresivamente en las empresas como consecuencia de las diferentes presiones que reciben del entorno social así como de la propia conciencia empresarial. La gestión de la empresa no debe quedarse en una mera gestión del ámbito operativo sino que debe integrarse en la gestión estratégica como un elemento más a considerarse como generador de ventajas competitivas. Las entidades que sepan integrar adecuadamente La Responsabilidad Social Empresarial (RSE) en su estrategia y posteriormente en el nivel operativo, tienen grandes posibilidades de conseguir ventajas competitivas que les facilite un mejor posicionamiento estratégico en un mercado tan competitivo. La creciente globalización y la participación de México en el comercio internacional motivarán, a mediano plazo, la incorporación de prácticas RSE en las empresas nacionales que deseen expandir su mercado hacia países donde al tema de Responsabilidad Social Empresarial se le da mayor importancia. De ahí la necesidad de implementar un programa de RSE en la empresa, partiendo de un autodiagnostico que garantice, de alguna manera, el conocimiento del estado actual de la organización en el tema de RSE. Se ha comprobado que un sistema de gestión empresarial basado en un programa de RSE da como resultado una ventaja competitiva en el mercado actual. Ahora surge la pregunta ¿Cómo garantizo que el ambiente tanto interno como externo están debidamente informados de las acciones y resultados que ha tenido la empresa con el programa debidamente implantado?

JUSTIFICACIÓN

En la primera parte de esta investigación denominada "La Responsabilidad Social Empresarial como Ventaja Competitiva" se demostró que:

Una empresa que desarrolla la responsabilidad social es capaz de utilizarla en el Plan de Negocios de la empresa, permitiéndole sobrevivir en un mercado globalizado. Utilizar la responsabilidad social conlleva a la obtención de ventajas competitivas sustentables en el tiempo, que permiten a la empresa participar de este nuevo contexto de manera exitosa. Se puede pensar que la RSE debe incorporarse en la formulación de la estrategia empresarial ya que es un factor clave para el éxito y aceptación de las entidades en el futuro. Hoy en día, las empresas, más allá de generar riquezas para los propietarios, buscan ser "buenos ciudadanos corporativos", es decir, buscan comportarse de buena forma, ser capaz de adelantarse a las necesidades de la sociedad y sus habitantes; y generar soluciones que contribuyan a una sustentabilidad futura. Todo esto basado en un cambio de comportamiento de los clientes en el ámbito de preferencias, un cambio en la percepción de inversionistas y de los negocios en los que sé está dispuesto a participar. En la segunda parte denominada "El Autodiagnostico como herramienta para la Implementación de un Programa de RSE", en donde se destaco que para poder diseñar el plan de acción de la implantación del programa de Responsabilidad Social Empresarial se aplica un instrumento de autodiagnóstico. El autodiagnóstico es un ejercicio en el que los miembros de las empresas aprenden a identificar los principales elementos de su organización y a calificar el estado en que se encuentran en su proceso de desarrollo. Este ejercicio facilita la producción de conocimiento personal y colectivo, además permite:

Observar rápidamente en dónde se encuentran las principales fortalezas y debilidades de la organización. Construir una visión clara y comprensible de su situación actual. Definir las prioridades para un plan de mejora. Clarificar las necesidades de capacitación de los integrantes de la institución en las áreas principales. Formular el diseño de capacitación e implementación de acciones que responda a las necesidades actuales prioritarias, así como a las necesidades futuras previsibles Cuando se participa activamente en un proceso de autodiagnóstico, los miembros de la empresa: Proporcionan las respuestas, asumiendo un papel de investigadores de su propia realidad.

Aprenden a calificar las respuestas a partir de los indicadores aceptados. Analizan los resultados obtenidos. Priorizan la importancia de los resultados. Elaboran el plan de desarrollo para mejorar a partir de la capacitación e implementación de acciones necesarias. Controlan el plan de desarrollo atendiendo todos los aspectos que intervienen. Después de que se ha logrado implantar un programa de RSE surge la necesidad de cómo y a quien comunicar las acciones y los logros que se han conseguido con el programa implantado.

Objetivos

El objetivo principal de este trabajo es generar un modelo de comunicación de la Responsabilidad Social Empresarial de manera estratégica, de tal manera que se garantice que las acciones que realiza la organización sean conocidas tanto en el ámbito interno como en el ámbito externo para que la organización sea percibida de una mejor manera. Cada vez más, los clientes y la sociedad en general esperan, e incluso exigen, que las empresas jueguen un rol importante en el desarrollo y aumento de la calidad de vida de sus trabajadores, de su comunidad, de su país y del mundo.

Capitulo

Marco Teórico

La comunicación de la RSE permite a los grupos de interés que evalúen las conductas que practica la organización, tomando como referencia los valores de la empresa, las condiciones del sector en el que se desenvuelve, y su propia forma de entender el mundo. Ya no se concibe la responsabilidad social sin un adecuado sistema de reporteo. Los estándares (Global Reporting Iniciative, SGE 21…) facilitan el análisis de la información para la forja de opinión. La consecuencia de comunicar su RSE puede traducirse en un premio, de la misma forma que no hacerlo puede devenir en castigo. El reconocimiento genera mayor reputación para la empresa, un retorno nada desdeñable, pero, por encima de todo, contribuye a la sostenibilidad propia y de los grupos de interés con los que se relaciona. No hay que renunciar a la recompensa que representa un avance en la reputación de la compañía, siempre que sea la consecuencia de una política sincera de responsabilidad social y no el resultado de un ejercicio de propaganda.

El Principio son los Valores

Los valores son los auténticos cimientos del sistema económico. El mismo ejercicio del capitalismo arranca de la vocación de crear riqueza para uno mismo, pero también para su entorno más cercano. Lo que no se ve sí existe, pero no se proyecta socialmente. Los valores de una empresa deben ser conocidos, comunicados y acreditados. Rober Green Ingersoll (político norteamericano, 1833-1899) afirmaba: "En la vida no hay premios ni castigos, sino consecuencias".

Capitulo 2- El Papel de la Comunicación en la RSE

Si bien la RSE no es una forma de resolver todos los problemas de la sociedad actual, sí es una forma de responder a los mismos desde la empresa, incorporando en esta respuesta a sus grupos de interés, en un contexto común.

Capitulo 3 -¿A Quién Comunicar?

Citando a M. Dinarés, J.M. Lozano y M. Vilanova, "(…) *la empresa establece una política concreta de comunicación, dibujando un mapa de stakeholders de la empresa y valorando las necesidades de información de cada uno de ellos. En este sentido, es clave definir no sólo la información sino los canales a través de los que desarrollar dicha comunicación* (…)". (Vilanova, 2006) *"Las empresas se hallan en una red de interesados, interlocutores o grupos afectados por su acción. Personas y grupos que* ***se juegan***

algo *en el desempeño de la empresa, y que tienen poder para* ***influir*** *en su marcha, independientemente de sus vínculos contractuales con la misma".* Una adecuada identificación y segmentación de los grupos de interés es imprescindible para la posterior definición de los canales de comunicación a través de los cuales conoceremos sus expectativas y necesidades con relación a la empresa y su actividad.

¿Quiénes Constituyen, Entonces, los Grupos de Interés?

Los que perderían algo si la empresa cerrara.
Todos los que pueden influir en mi marca.
Todos los grupos que representan intereses que pueden ser afectados por la operación de la empresa.
La identificación de los grupos de interés puede realizarse en distintas dimensiones:

Por responsabilidad.
Por influencia.
Por cercanía.
Por dependencia.
Por representación.

Tipo	Denominación	Características
INTERNOS	Accionistas/Propietarios	Poseen participaciones en la propiedad de la empresa.
	Empleados/accionistas	Los accionistas que buscan rentabilidad a corto plazo son considerados grupo de interés externo.
	Empleados	Realizan su trabajo dentro de la entidad, con contrato laboral o profesional y reciben una retribución económica o en especie.
EXTERNOS	Clientes, Consumidores o usuarios de productos y/o servicios.	Grupos hacia los que se orientan los objetivos del negocio
	Proveedores	Aportan trabajos, productos y servicios sin pertenecer a la empresa, en ocasiones de manera exclusiva.
	Competidores	Empresas del mismo sector industrial que ofrecen productos o servicios similares a los producidos por la empresa. Alianzas de competidores
	Agentes sociales	Grupos de interés público que pueden influir de manera determinante en la gestión de la empresa: sindicatos de trabajadores, asociaciones de consumidores, organizaciones empresariales, etc.
	Grupos de opinión	Medios de comunicación, analistas, ONGs., etc.
	Comunidad local	Conjunto de entidades de iniciativa pública o privada del entorno local de la empresa.
	Sociedad y público en general	Personas, organizaciones y consumidores en general.
	Medio ambiente y generaciones futuras	Entorno físico natural incluido el aire, el agua, la tierra, la flora, la fauna, los recursos no renovables, así como el patrimonio cultural y artístico.
	Otros	Mercados de valores, Administraciones Públicas. Poderes públicos de la Federación, el Estado, las Comunidades Autónomas y las Administraciones locales.

Esta misma metodología podría aplicarse a unos criterios de clasificación distintos como, por ejemplo, la relación que la empresa mantiene con los grupos de interés:

Relaciones contractuales: clientes, proveedores, instituciones financieras y empleados

Relaciones económicas: inversores, accionistas y socios

Relaciones de colaboración: organizaciones sociales y medioambientales, sindicatos, administración local, regional y/o nacional, líderes de opinión y sociedad en general.

Una vez identificados, conviene establecer una priorización de los grupos de interés que responda a su impacto en la gestión general de la empresa o en un tema específico. Esta priorización puede pasar por analizar en cada caso algunos de los siguientes aspectos:

Liderazgo en la creación de opinión
Grado de influencia en el entorno socioeconómico de la empresa
Expectativas a corto, medio y largo plazo
Interés por los ámbitos social y medioambiental
Histórico de la relación

Un estudio realizado por la Fundación Entorno en 2006 mostraba los resultados de la priorización hecha por las empresas españolas participantes en dicho estudio, entre las que se contaban algunas de las empresas líderes en la implantación de políticas de diálogo con grupos de interés:

Prioridad de los Grupos de Interés	
IMPORTANCIA ALTA	Clientes, Consumidores finales, Accionistas, Inversores, Socios Empleados
IMPORTANCIA MEDIA	Clientes intermedios, Proveedores, Competidores, Entidades financieras, Administraciones competentes
IMPORTANCIA BAJA	Comunidades locales, Medios de comunicación, Organizaciones sindicales
IMPORTANCIA MUY BAJA	ONG´s

Los grupos de interés abarcan una amplia variedad de actores, tales como:
La identificación y la relación con cada uno de los grupos de interés definidos como prioritarios para la empresa establecen responsabilidades a la vez que beneficios, entre otros se encuentran:

Grupos de Interés		
Nombre	Responsabilidades	Ventajas de la relación
Accionistas	Buena gestión, Retorno económico, Buena comunicación, Transparencia	No existen conflictos ni interferencias
Colaboradores	uena comunicación. Transparencia. Inversión ética Comunicación y Transparencia	Aumento de inversiones Aumento de colaboración
Empleados	Respeto, Relaciones humanas fundamentales y laborales.	Sentido de pertenencia, Retención de talento, Mejora en la productividad.
Proveedores	No abuso de poder, Comunicación, Integración laboral, Formación	Poder de elección, aumento en la productividad.
Clientes	Cumplimiento de expectativas, Integración comercial, buena Comunicación y Transparencia	Ausencia de campañas en contra, de denuncias y/o demandas
Competidores	unicación e Integración, Colaboración	Mejora de relaciones comerciales, Intercambio
Comunidad local y comunidad global	Comunicación y Transparencia, Favorecimiento al desarrollo local, Respeto Medioambiente	Identificación emocional Empresa-ciudadano
Ong´s, instit. Públicas y medios de comunicación	omunicación, Transparencia y Colaboración	umento en la colaboración, Mejora en la relación

Una vez jerarquizados los grupos de interés y realizado el diagnóstico, se definen los objetivos y expectativas de la empresa respecto a cada uno de ellos.

Capitulo 4-El Plan De Comunicación

En la mayoría de las empresas se cuenta con un plan general de comunicación, por lo que la comunicación de la política de RSE de la compañía constituye, en la mayoría de los casos, un plan dentro del plan general de comunicación de la empresa. Sin embargo, es importante considerar que la RSE es un modo de gestión que afecta todo el modelo productivo y la cadena de valor, por lo que es necesario hablar de una estrategia única de comunicación con indicadores más directamente vinculados con las iniciativas de RSE en todas las áreas.

La Memoria de Rse o Informe de Sostenibilidad: Comunicación y Transparencia

Este documento corporativo es una de las herramientas de comunicación y *reporting* de la empresa con sus grupos de interés más extendidas y consolidadas en general.

"Creo que el producto final de cada una de las empresas, y qué elementos utiliza para realizarlo, de dónde vienen, cómo se hace, cuánto cuesta, dónde se desecha, etc., es lo más importante. Para mí, el aspecto más importante con relación a la responsabilidad en un medio televisivo y en general cualquier otro medio, es qué impacto tiene en el televidente. (...) Ser preciso en la noticia, ser imparcial, transparente y tratar la noticia de forma sensible, todo ello forma parte de la responsabilidad de los medios. Nosotros somos especialmente cuidadosos con el ´brain print´ que es el impacto de las imágenes en la psicología de las personas."

Yogesh Chauhan Director de Responsabilidad Social Corporativa de BBC

Capitulo 5-La Comunicación Interna

La Comisión Europea, en su *Libro Verde*, reconoce una "dimensión interna" de la RSE cuando afirma que "las prácticas responsables en lo social inciden en lo interno organizativo y afectan, en primer término a los trabajadores. En segundo lugar, como derivados de lo que sucede en lo interno, a las prácticas de respeto al medio ambiente". Referidas a los trabajadores, esas prácticas responsables se traducen, en líneas generales, en:

Gestión e inversión en recursos humanos,
Salud y seguridad en el trabajo, y
Gestión del cambio.

En este contexto, la comunicación interna se erige como una herramienta fundamental en una empresa socialmente responsable. Su función va más allá de asegurar que todos los empleados estén adecuadamente informados. Se trata, además, de generar y gestionar la confianza de la plantilla laboral, involucrarla en los procesos de participación y toma de decisiones, convencerla de su aporte a los grupos de la organización y motivarla para que use y dinamice los canales de retroalimentación generados para conocer sus expectativas y necesidades. Entre las herramientas más utilizadas, se encuentran el portal del empleado y las reuniones aleatorias con la lata administración. La incursión y rápido posicionamiento de herramientas online ha facilitado la realización de iniciativas vinculadas especialmente con la acción social y medioambiental. En algunos casos, incluso, se han diseñado herramientas específicas para gestionar el voluntariado corporativo, los programas de formación y sensibilización medioambiental y algunas campañas de acción social con la participación de empleados.

Las reuniones, por su parte, siguen poniendo de manifiesto la importancia de la comunicación personal y con ello la necesidad de formar a mandos y directivos en habilidades de comunicación para que no sólo sean conscientes de la importancia de establecer procesos fluidos de comunicación con sus equipos sino que sepa cómo hacerlo. Independientemente de las herramientas elegidas, la adecuada gestión de la comunicación interna es un factor determinante en la estrategia de diálogo de una empresa que sitúe a sus trabajadores entre sus grupos de interés prioritarios. Sólo así podremos escuchar, comprender y satisfacer equilibradamente las expectativas y necesidades del único grupo de interés con capacidad de certificar —y comunicar interna y externamente— la coherencia de nuestra política de RSE interna y traducirla en valor para la marca.

CONCLUSIONES

Cuando la empresa ha integrado la RSE transversalmente en su modelo de negocio, y sus actuaciones son coherentes con este compromiso, la comunicación de la RSE se vuelve un aspecto más de dicha responsabilidad, como factor fundamental para la transparencia. Una parte importante del éxito en la comunicación de la RSE radica en la adecuada identificación y jerarquización de los grupos de interés de la empresa. En el contexto de la RSE, los empleados son un público de interés que adopta el rol de auditor permanente de la coherencia entre la acción y la comunicación, interna y externa, de la empresa. El impacto de los medios de comunicación en el modo de pensar y construir la realidad de la sociedad es, a la vez que una responsabilidad, una oportunidad.

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DEPENDENCIA DE LOS ESTADOS Y MUNICIPIOS DE MÉXICO A LOS RECURSOS FEDERALES

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RESUMEN

Una de las características más importantes de la economía mexicana es la alta dependencia de los estados y municipios de los recursos que provienen de la federación. El objetivo de esta investigación es analizar la dependencia de los ingresos de los estados de la República Mexicana que provienen del gobierno federal y las consecuencias en el recorte del presupuesto. A través de tres diferentes indicadores (Ingresos propios, dependencia y deuda) y el grado de marginación de cada estado, nuestros resultados nos muestran que a medida que aumenta el grado de marginación, la dependencia de los recursos federales también aumenta, sin embargo, a medida que disminuye el índice de dependencia, aumenta el índice de deuda.

PALABRAS CLAVES: Transferencias, Dependencia, Marginación**,** Deuda, Ingresos, Gobierno Local

DEPENDENCE OF THE STATES OF MEXICO TO FEDERAL RESOURCES

ABSTRACT

One of the most important characteristics of the Mexican economy is the highly dependence on the states and municipalities of the resources from the federation. The objective of this research is to analyze the dependence of income of the states of Mexico that come from the federal government and the impact on the budget cuts. Through three different indicators (own income, dependency and debt) and the level of marginalization of each state, our results show that with the increasing level of marginalization, the dependence on federal resources also increase, however, decreasing the dependency ratio increases the debt ratio.

JEL: H2 H6 R51

KEYWORDS: Transfers, Dependence, Margination, Debt, Income, Local Government

INTRODUCCION

Uno de los problemas más preocupantes en los gobiernos locales en México es la alta dependencia de sus ingresos de las transferencias del gobierno federal, además de la escaza recaudación de ingresos propios y la poca utilización de las potestades tributarias (predial, agua, productos, aprovechamientos), ya sea por desconocimiento, por complacencia o por no querer pagar la factura política de aplicarlos, lo que limita los recursos con los que trabaja el Ayuntamiento y los planes de desarrollo en el mediano y largo plazo. A pesar de que el nivel y el monto de estos recursos federales ha sido mayor, en términos nominales, la hacienda pública de los municipios no se ha fortalecido. En este sentido, la principal fuente de ingresos de los municipios es el predial, que, sin embargo, es poco aprovechada por la falta de información en los catastros o su poca actualización, lo que limita los planes de ingresos propios y los programas de inversión a mediano y largo plazo.

Otra de las características importantes de los municipios en México, es la cantidad de territorios en los cuales la población vive en condiciones de pobreza, alta y muy alta marginación. De acuerdo con la Organización para la Cooperación y Desarrollo Económicos (OCDE), México es uno de los países con mayor disparidad, tanto de ingreso como entre regiones y las medidas para superar estas diferencias son de carácter, más bien compensatorio, pero sin impulsar el crecimiento de las regiones rezagas. También, de acuerdo con el Consejo Nacional para la Evaluación de la Política Pública (CONEVAL), para 2010, en México existen más de 800 municipios, de los 2,456 que existen, que se encuentran en un grado de marginación alto y muy alto, además de otros 944 que se encuentran en un nivel medio. El objetivo de este texto es analizar la relación entre dependencia financiera de los municipios y su grado de desarrollo, en términos de pobreza y marginación. En este aspecto, la relación entre dependencia y pobreza es bastante directa. Los municipios con mayores grados de marginación tienen características propias que los hacen cada vez más dependientes de los recursos federales.

De esta forma, nuestra hipótesis sugiere que los municipios ya sean de muy alta o muy baja marginación no generan los recursos propios suficientes para establecer una propuesta de desarrollo sostenible en el mediano y largo plazo. Por un lado, en los municipios pobres (media, alta y muy alta marginación) generan una alta dependencia con respecto a los recursos federales y por otro lado, los municipios no tan pobres (baja y muy baja marginación) y menos dependientes, generan una mayor deuda pública. Nuestro texto se organiza de la siguiente manera, en la primera parte, hacemos una revisión de los estudios que se han realizado abordando el problema de la dependencia financiera de los municipios y sus diversos factores; en la segunda parte, exponemos la construcción de algunos indicadores que nos permitirán establecer relaciones entre la dependencia, la marginación y la deuda y, en la tercera parte, analizamos los datos y exponemos nuestras principales conclusiones y líneas de investigación futuras.

REVISION LITERARIA

Dependencia Financiera de los Municipios de México

El problema de la dependencia financiera de los municipios es compleja y multidimensional, cada territorio es una realidad única, caracterizada por diferentes dinámicas, población, base económica, su localización geográfica, su cultura, etc. Uno de los ángulos más interesante de la dependencia financiera es el análisis desde el Federalismo Fiscal mexicano. Sobarzo Fimbres (2005), a partir de su análisis de las relaciones fiscales entre gobiernos, llega a la conclusión de que la descentralización del gasto, no conduce a una mayor autonomía para los gobiernos estatales y municipales, ya que la mayor parte de estos recursos son condicionados o etiquetados. Provocando una mayor cantidad de facultades en el gasto, pero una baja capacidad para generar recursos propios. El Sistema Nacional de Coordinación Fiscal (SNCF), en donde los gobiernos locales (Estados y Municipios) delegan su capacidad recaudatoria al gobierno federal a cambio de participaciones federales, y la discusión se centra en las modificaciones en la fórmula de asignación, lo que implica una capacidad recaudatoria reducida (Cabrero, 2007; Sobarzo Fimbres, 2005). Teóricamente, el sistema federal tiene como objetivo contar con un gobierno que tome decisiones y que haga una distribución más equitativa de los ingresos entre individuos y entre regiones, una eficiente asignación de recursos y garantizar la estabilidad en las variables macroeconómicas (Precios, Tasas de Interés, Producto Interno Bruto, Balanza de Pagos, Tipo de Cambio). En cambio, el federalismo fiscal, tiene como objetivo determinar el equilibrio entre centralización y descentralización, y encontrar el nivel óptimo de descentralización a través de la asignación de competencia en materia hacendaria. En este sentido, la descentralización tiene la ventaja de que los gobiernos locales pueden ser más sensibles a las demandas de los habitantes en su territorio y por lo tanto, eficientes en sentido de Pareto. De acuerdo con Díaz Flores (2002), el Sistema de Coordinación Fiscal en México, es un esquema de subordinación de los gobiernos estatales y municipales al gobierno federal, aproximadamente el 70% del gasto es del gobierno federal, 20% de los gobiernos de los estados y 10% de los municipios, provocando la profundización de la dependencia financiera. Los incrementos en las Participaciones y Transferencias hacia los estados y

municipios desincentivan los esfuerzos por recaudación propia (Covarrubias, 2004; Díaz Flores, 2002) y por lo tanto, limita también las posibilidades de desarrollo local (Ojeda Lara, 2000). A pesar del proceso de descentralización fiscal, no existen incentivos para la modernización catastral, tampoco se disponen de los recursos humanos con capacitación para hacer efectivas las potestades otorgadas a los municipios.

METODOLOGIA

Para realizar nuestro estudio usamos las bases de datos de Finanzas Públicas Estatales y Municipales del Instituto Nacional de Estadística e Informática (INEGI), de 1990 a 2010. Y también los grados de marginación por municipio 2010 del Consejo Nacional de Evaluación de la Política de Desarrollo Social (CONEVAL). Agrupamos la información de las finanzas públicas en Ingresos Propios (Impuestos, Derechos, Productos, Contribuciones y otros Ingresos), Ingresos por Transeferencia del Gobierno Federal (Participaciones Federales y Aportaciones Federales) y Financiamiento Externo (Financiamiento por Deuda). Con la información elaboramos tres indicadores:

$$Cociente\ de\ Ingresos\ Propios = \frac{Impuestos,\ Derechos,\ Productos,\ Contribuciones\ y\ otros\ ingresos}{Total\ de\ Ingresos}$$

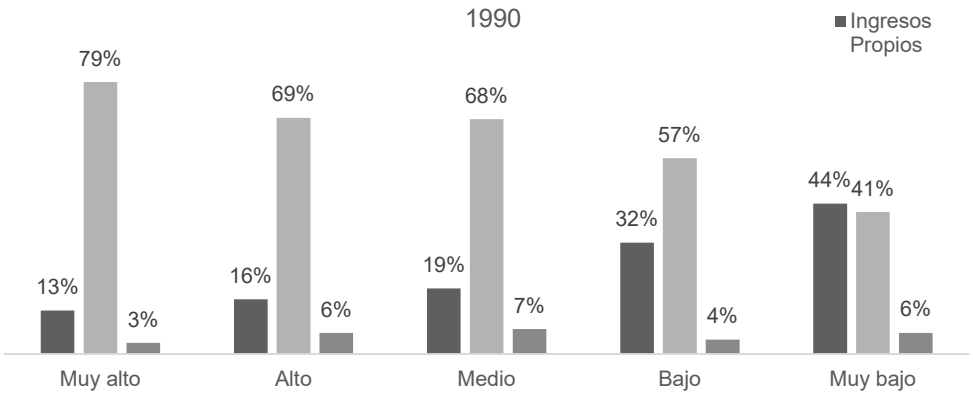
$$Cociente\ de\ dependencia = \frac{Participaciones\ federales + Aportaciones\ federales\ y\ estatales}{Total\ de\ Ingresos}$$

$$Cociente\ de\ Deuda = \frac{Financiamiento}{Total\ de\ Ingresos}$$

RESULTADOS

Ingresos Propios y Transferencias

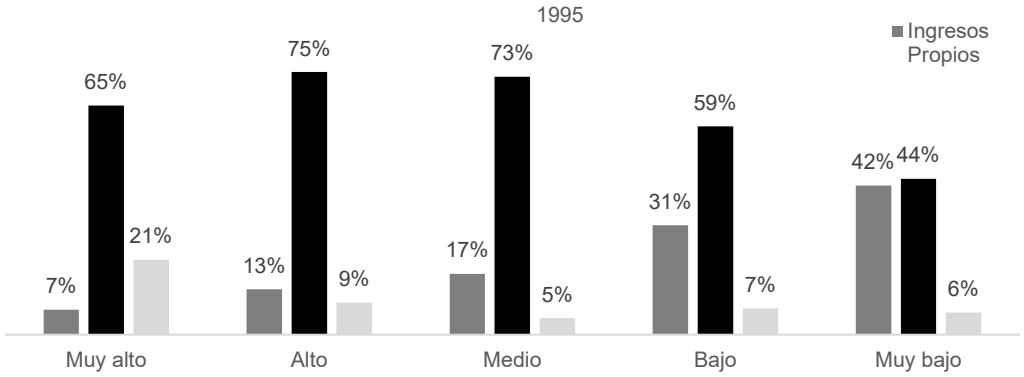
Figura 1: Ingresos y Transferencias Para el Año 1990



Fuente: Elaboración propia con base en INEGI. Finanzas Públicas Estatales y Municipales En esta figura se muestra que para el año de 1990 los municipios de muy alto grado de marginación el 79% de sus ingresos pertenecían a transferencias y el 13% eran ingresos propios. En contraste, en ese mismo año, los municipios de muy bajo grado de marginación tuvieron 44% de ingresos propios y el 41% fueron transferencias. Esta figura también nos revela que el porcentaje de deuda no es de suma importancia.

Los ingresos propios y transferencias para el año de 1990 de la federación hacia los municipios de muy alto grado de marginación fueron el 79% de sus ingresos eran transferencias y el 13% ingresos propios. Sin embargo, en ese mismo año, para los municipios de muy bajo grado de marginación del 44% de sus ingresos eran propios y el 41% eran transferencias. Cabe mencionar, que el porcentaje de deuda no era relevante.

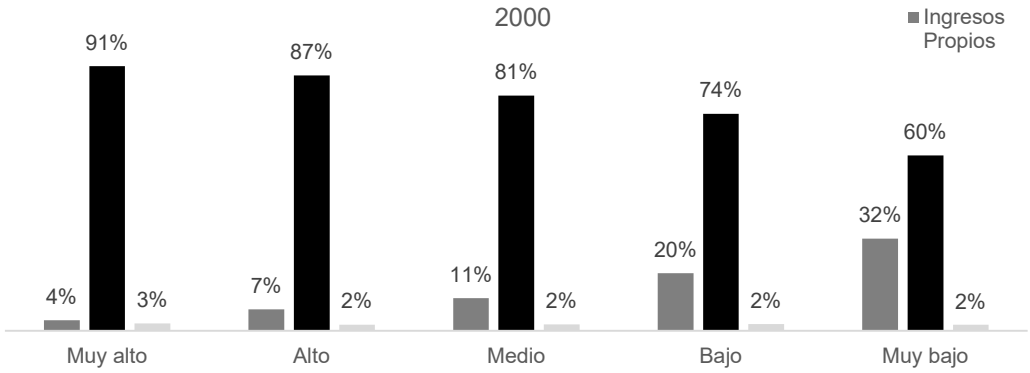
Figura 2: Ingresos y Transferencias Para el Año 1995



Fuente: Elaboración propia con base en INEGI. Finanzas Públicas Estatales y Municipales Esta figura nos muestra que para el año de 1995 los municipios de muy alto grado de marginación el 65% de sus ingresos pertenecían a transferencias, el 7% eran ingresos propios y su deuda ascendió a 21%. Los municipios de muy bajo grado de marginación no tuvieron cambios significativos ya que el 42% fueron ingresos propios, el 44% fueron transferencias y su deuda de mantuvo constante en 6%. En ese año se empezó a aplicar el TLC así que esto también influyo.

Para el año de 1995, en los mismos municipios de muy alto grado de marginación las transferencias representaron el 65% de sus ingresos y solo el 7% eran ingresos propios, vale la pena mencionar que la deuda ahora representó un porcentaje mayor, el 21%. Ahora bien, retomando los municipios de muy bajo grado de marginación observamos que el 42% son ingresos propios y el 44% son transferencias y su deuda alcanzo el 6%. Por tanto, puede observarse que este tipo de municipios en 5 años paso a recibir mayor número de transferencias, incluso podemos observar que las transferencias rebasaron los ingresos propios.

Figura 3: Ingresos y Transferencias Para el Año 2000



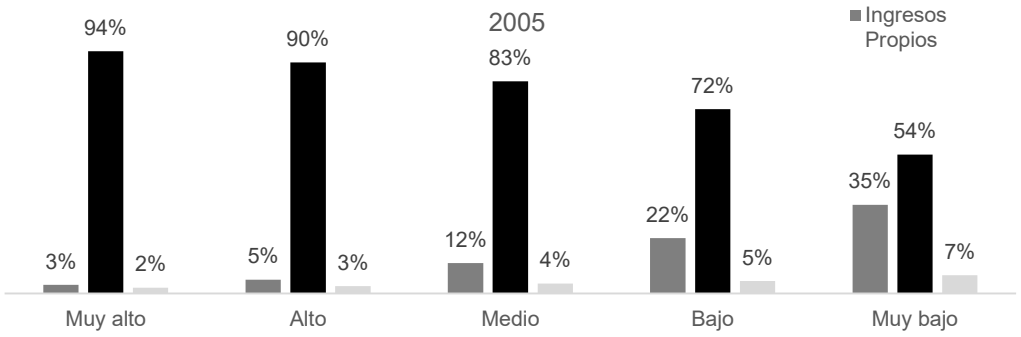
Fuente: Elaboración propia con base en INEGI. Finanzas Públicas Estatales y Municipales En esta figura se observa que para el año 2000 los municipios tanto de muy alto grado de marginación como los de muy bajo tuvieron una tendencia en aumento sobre la dependencia de los recursos federales. Los municipios de muy alto grado de marginación aumentaron sus transferencias alcanzando 91% y solo 4% pertenecieron a recursos propios. Por el contrar Los municipios de muy bajo grado tuvieron 60% de transferencias y 32% de recursos propios. Y la deuda 2%.

Continuando con nuestro análisis, para el año 2000, se vivió un cambio de partido político en el poder, pasando del Partido Revolucionario Institucional (Centro) al Partido Acción Nacional (Derecha); sin embargo, la tendencia de los municipios a depender de los recursos federales continúo aumentado.

Los municipios de muy alto grado de marginación muestran que las transferencias aumentaron drásticamente alcanzando el 91%, en contraste con el mínimo 4% que se generaron de recursos propios, al igual que la deuda con el 3%. Para los municipios de muy bajo grado de marginación continúo siendo una

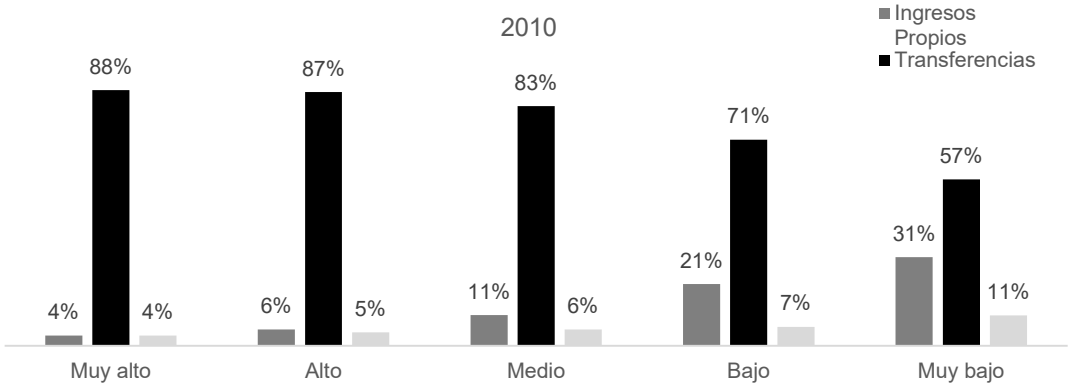
relación creciente, ahora representando el 60% de su total de transferencias que equivale al doble de ingresos propios. La deuda continua baja con un 25.

Figura 4: Ingresos Propios y Transferencias 2005



Fuente: Elaboración propia con base en INEGI. Finanzas Públicas Estatales y Municipales *La figura 4 nos señala que para el año 2005 los municipios de muy alto grado de marginación con respecto al rubro de transferencias continúo aumentando llegando a un 94% y descendieron sus recursos propios a un 3%. Los municipios de muy bajo grado de marginación obtuvieron un descenso al 54% de transferencias y aumentaron en menor medida sus recursos propios a un 35%; la deuda se elevó hasta el 7% Cabe mencionar que los ingresos propios van en declive.*

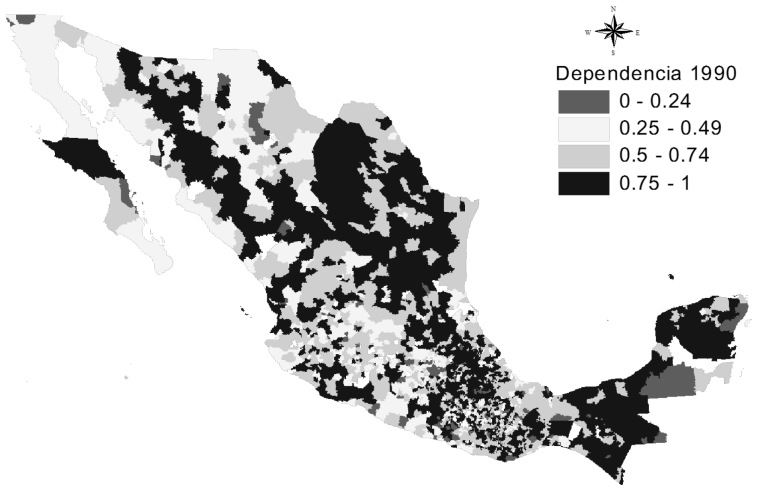
Figura 5: Ingresos Propios y Transferencias 2010



Fuente: Elaboración propia con base en INEGI. Finanzas Públicas Estatales y Municipales La figura 5 nos señala que para el año 2010 los municipios de muy alto grado de marginación, sus transferencias bajaron situándose en un 88%, sus recursos propios aumentaron en una unidad, es decir, llegaron al 4%. Los municipios de muy bajo grado de marginación obtuvieron un mínimo aumento al 57% de transferencias y descendieron sus recursos propios a un 31%; la deuda continúo elevándose hasta el 11%. Podemos observar que la tendencia de los ingresos propios sigue teniendo una tendencia a la baja

Dentro de los años 2005 y 2010, se puede observar que en los municipios de muy alto grado de marginación no hubo cambios significativos, por el contrario, para los municipios de muy bajo nivel de marginación el índice de deuda tuvo un aumento considerable del 2% al 11%. Finalmente, podemos observar que entre los años de 1990 a 2010, los recursos propios han decrecido drásticamente y las transferencias han aumentado en gran proporción. Esto nos muestra que la dependencia de los municipios del país, sean de alto, medio o bajo grado de marginación, ha aumentado considerablemente en estos últimos 20 años. Otra observación que podemos hacer en este periodo, es que a medida que pasamos de los municipios de muy alto grado de marginación a los de muy bajo, el porcentaje de deuda es creciente. Para los de muy alto grado de marginación representa el 4%, para los de alto el 5%, para los de medio el 6%, para lo de bajo el 7% y finalmente para los de muy bajo el 11%. Esto nos demuestra que aunque los municipios tengan grados de marginación muy bajo su deuda es creciente.

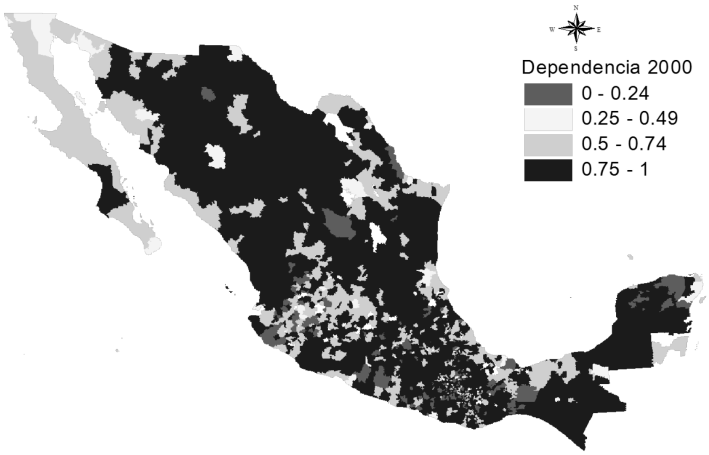
Figura 6: Grado de Dependencia 1990



Fuente: Elaboración propia con base en INEGI. Finanzas Públicas Estatales y Municipales Esta figura muestra un mapa de la República mexicana, y la distribución del grado de dependencia a lo largo de todo el territorio nacional. Se puede observar que los Estados y municipios con mayor dependencia se ubican principalmente en el sur del país, esto se debe a que esa zona limítrofe con Guatemala es caracterizada por tener un grado de marginación alto. Sin embargo, la región del bajío presenta poca dependencia Así mismo en el estado de Baja California, debido a su cercanía con los Estados Unidos.

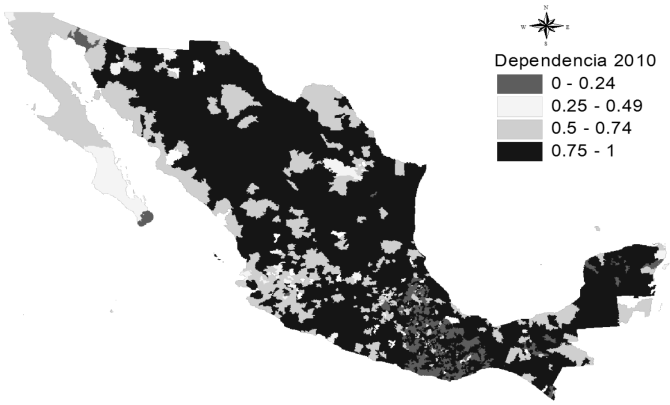
El mapa nos muestra lo que llamamos índice grado de dependencia, en el primer estrato encontramos a los de muy baja dependencia que tiene un indicador del 0 al 0.24 % los de índice de media dependencia (0.25-0.49%) los de alta dependencia (0.5-0.74%) y los de muy alto (0.75-1%) Para un análisis más detallado podemos dividir el mapa en regiones, generalmente el país está dividido en ocho, pero para efectos de este estudio lo agruparemos solo en tres: Norte: Baja California, Baja California Sur, Nayarit, Jalisco, Colima, Michoacán. Chihuahua, Coahuila, Durango, Nuevo León, Sinaloa, Sonora y Tamaulipas. Centro: Guanajuato, Aguascalientes, Querétaro, San Luis Potosí, Zacatecas, Morelos México Distrito Federal, Puebla Veracruz, Tlaxcala Hidalgo. Sur: Guerrero, Chiapas, Oaxaca, Tabasco, Campeche, Quintana Roo, Yucatán. Cabe señalar que en la región del Bajío la dependencia es menor, lo mismo sucede con los municipios apegados a la frontera norte, ya que estos municipios su principal actividad es manufacturera (maquiladora). Además de su cercanía con nuestro principal socio comercial, los Estados Unidos de América ya que la mayor parte de la producción se dirige hacia el mercado norteamericano esto tienen como consecuencia, que los municipios tenga una mayor dinámica económica, y por lo tanto mayor recaudación, lo cual se traduce en más ingresos propios. Es necesario mencionar que en algunos municipios del sur presentan un mínimo grado de dependencia, esto se explica por la actividad turística. Por el contrario, una década después se generalizo más la dependencia en las tres zonas del país; ya que los municipios que estaban por debajo del 50% de dependencia aumentaron casi a un 75%. Incluso en algunos casos la dependencia de 25% se convirtió a un 75%. Con el cambio del gobierno federal fue modificada la fórmula de distribución de los recursos a los municipios, ya que anteriormente se tomaba como base la población, es decir, entre más grande era un municipio, recibía mayores recursos. En contraste, a partir de ese año se implementó un nuevo modelo de distribución; ahora tomando como referencia el grado de marginación, destinando mayor porcentaje a los municipios que se caracterizaban por tener un grado mayor de pobreza.

Figura 7: Grado de Dependencia 2000



Fuente: Elaboración propia con base en INEGI. Finanzas Públicas Estatales y Municipales Vemos que después de 10 años, la dependencia cambia totalmente, ya que se incrementa a lo largo de todo el país. En los años pasados solo había sido los estados del sur, y algunos de la región de oriente, sin embargo toda la zona norte del país ahora se ubica con una fuerte dependencia. La única zona en la que se mantiene un menor grado de dependencia es en el estado de Veracruz y Tabasco. Ya que son zonas activamente comerciales (mercado marítimo) y petrolero. Los estados situados al norte siguen manteniendo su dependencia baja.

Figura 8: Grado de Dependencia 2010

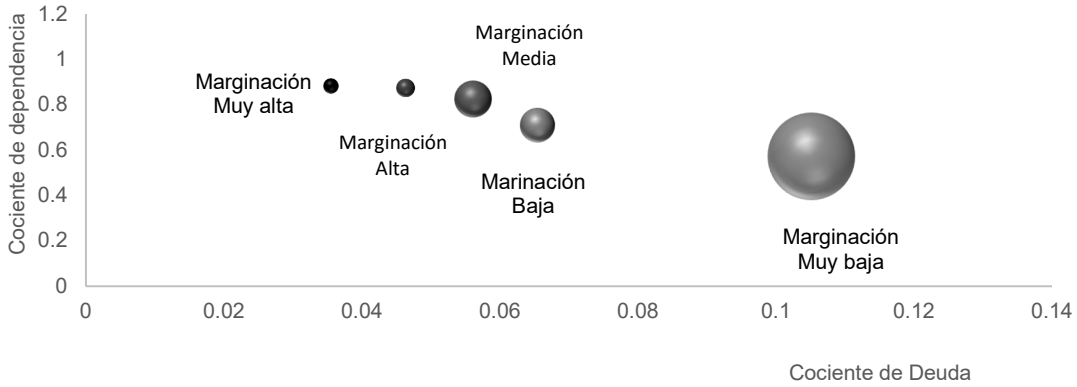


Fuente: Elaboración propia con base en INEGI. Finanzas Públicas Estatales y Municipales *Para este año el panorama sigue siendo prácticamente el mismo, sin embargo lo que es importante señalar es que anteriormente los dos estados con actividad económica importante ahora también muestran un grado de dependencia alto. Y para nuestra sorpresa, la zona centro que engloba a la capital y área metropolitana muestra una dependencia menor, debido seguramente al gran desarrollo industrial, sobre todo el automotriz.*

Podemos observar en la figura anterior que para el año 2010 los municipios principalmente del norte y centro aumentaron de manera significativa su grado de dependencia. A diferencia de los municipios localizados en el centro-sur los cuales redujeron su dependencia al 20% debido a que esa región tuvo una dinámica económica mayor, esto en parte al desarrollo de la industria automotriz.

Transferencias Federales y Deuda

Figura 9: Dependencia Vs Deuda



Fuente: Elaboración propia con base en INEGI. Finanzas Públicas Estatales y Municipales La figura 9 nos revela que los municipios de muy bajo grado de dependencia tienen un coeficiente de deuda alto ya que el déficit de transferencias lo cubren endeudándose; y la mayoría de estos municipios pertenecen a las zonas metropolitanas. Por lo tanto, podemos decir que, si el coeficiente de dependencia disminuye, el coeficiente de deuda aumenta en los municipios de alto grado de marginación y sucede lo contrario con los municipios de bajo grado de marginación.

Este grafico nos muestra que a medida que disminuye el coeficiente de dependencia aumenta el coeficiente de deuda para los municipios con gran grado de marginación el coeficiente de dependencia es muy alto y el de deuda muy bajo. Caso contrario para los municipios con bajo grado de dependencia, pero con alto grado de deuda. La mayor parte de estos municipios son ciudades medias y pertenecen a zonas metropolitanas, lo que significa, que su desarrollo lo financian con menos recursos propios, menos transferencias, pero más deuda. Los municipios con muy bajo grado de dependencia tienen un coeficiente de deuda más alto, ya que no obtienen recursos directos de la federación, sin embargo, cubren ese déficit de transferencias con deuda.

CONCLUSIONES

Como pudimos observar en nuestro análisis, existe una muy fuerte dependencia de los municipios de México a los recursos que recibe del gobierno federal, a través de transferencias. Este grado de dependencia a aumentado en los veinte años que estudiamos, sobre todo en los municipios de muy alta y alta marginación. De acuerdo con nuestro análisis, los ingresos propios que pueden recaudar los municipios a través de impustos y otros ingresos, a disminuido sistemáticamente y han aumentado, al mismo tiempo, las transferencias federales, pero también la deuda. Sin embargo, en el otro extremo, los municipios de bajo y muy bajo grado de marginación, la recaudación de ingresos propios también disminuye, al igual que las transferencias, en su mayor parte estos municipios han tenido que cubrir esos ingresos con mayor deuda; en otras palabras, los recursos que dejan de recaudar y con las menores transferencias, tienden a cubrirlas con endeudamiento. Esto nos lleva a observar que el financiamiento para el desarrollo de los municipios en México se encuentra comprometido. Por una parte, las transferencias dependen de los ingresos petroleros; sin embargo, estos recursos han disminuido por la caída de los precios de petróleo en los últimos años. Para poder superar esta situación y que los gobiernos locales dispongan de los recusos necesarios para impulsar su desarrollo local, es necesario, empezar a impulsar la recudación propia a través de mejorar sus sistemas de cobro y su catastro.

Asimismo, es necesario impulsar un programa de financiamiento de planeación y desarrollo urbano en los municipios medios y grandes metropolitanos. Ya que, como lo mencionamos anteriormente, la mayor parte

de los municipios de bajo y muy bajo grado de marginación, presentan grados de crecimiento y expansión urbana muy rápidos y financian ese crecimiento a través de deuda, lo que se refleja en un cociente mayor de deuda en los últimos años.

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BIOGRAFIA

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DISEÑO DE UN MODELO DE LABORATORIO VIRTUAL PARA LA CAPACITACIÓN EN EL ENSAMBLE MANUAL DE PRODUCTOS: ANÁLISIS POSTURAL DEL OPERADOR

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RESUMEN

La industria de ensamble en nuestro país lucha por desarrollar la competitividad a nivel internacional, por lo que esta estructura propicia la realización de trabajos en la mayoría de los caso de ensamble. De tal manera que se refleja la importancia de una definición de las características operativas de las estaciones de trabajo de ensamble manual, ya que la ejecución de las operaciones repetitivas tienen una influencia significativa en los tiempos estándar de producción y en la productividad del operador, en algunas de estas empresas la capacitación de el ensamble se realiza de manera teórica y en algunos casos sobre el producto en proceso, esto conlleva, a posible perdida de producto y tiempo en el proceso de ensamblado, la presente investigación pretende realizar un análisis en estos factores de capacitación y diseñar un modelo de laboratorio virtual que permita dar de manera asistida la práctica necesaria en un escenario virtual, donde simulando una estación de ensamble real le permita al operario realizar sus tareas de manera adecuada y sobre todo con los tiempos estándar y calidad que la empresa requiere.

PALABRAS CLAVE: Laboratorio Virtual, Proceso De Ensamble, Capacitación, Tiempos Estándar

ANALYSIS OF POSITIONS IN THE DESIGN OF A MODEL OF VIRTUAL LABORATORY FOR TRAINING MANUAL ASSEMBLE THE PRODUCT

ABSTRACT

The assembly industry in our country strives to develop competitiveness at international level, so this structure is conducive to carrying out of work in most of the case assembly. So that the importance of defining the operational characteristics of workstations manual assembly is reflected, as the execution of repetitive operations have a significant influence on the standard production times and operator productivity in some of these companies the training of made theoretically and in some cases the product in process, this leads to possible loss of product and time in the assembly process, this research aims to make an analysis on these factors training and design a virtual laboratory model which would enable assisted manner the necessary practice in a virtual scenario where simulating a station actual assembly allows the operator to perform their tasks properly and especially with the standard times and quality the company requires.

JEL: O14

KEYWORDS: Virtual Laboratory, Assembly Process, Training, Standard Times

INTRODUCCIÓN

Los problemas que se presentan en fabricación de piezas en las estaciones de trabajo se derivan en algunos caso de la poca pericia del operador con respecto al proceso de ensamble, esto debido a que la capacitación en el rublo de ensamble se realiza durante poco tiempo para que el individuo desarrolle la competencia en el ensamble condicionando esto a que en algunos casos se genere desperdicio de piezas en la línea de producción debido a errores de ensamblado. En la presente investigación se realiza un análisis de las posturas del operador durante el proceso de ensamblado en el área de trabajo, utilizando un dispositivo de captura de movimiento tipo kinect, para platear un modelo de laboratorio virtual que permita de manera adecuada realizar un proceso de capacitación en un ambiente controlado, apoyando de manera virtual al proceso de armado de los productos sin necesidad de estar en la línea de producción y generando productos defectuosos por mal armado. Este modelo de laboratorio se genera en varias etapas, la primera plantea el análisis de patrones mediante la captura de movimiento, que es el trabajo que se presta en este artículo, la segunda etapa se compone del desarrollo del modelo virtual de laboratorio acompañado de un programa de capacitación acorde al software que se genera a partir del modelo planteado. A continuación se realiza una revisión literaria de los tópicos mas importantes para esta investigación y la descripción de la primera fase del proyecto de investigación.

REVISION LITERARIA

En el trascurso de la revisión del estado del arte de los tópicos que se mencionan en esta investigación tenemos en primera instancia lo relacionado con los laboratorios virtuales, donde se define como un espacio virtual de trabajo donde se genera una realidad alterna para simular una actividad cotidiana estos pueden ser locales o remotos según la necesidad del sujeto a capacitar presentado por Azinian (2009), de igual manera el diseño del entorno de aprendizaje virtual debe estar desarrollado de tal manera que el proceso de enseñanza-aprendizaje se de de manera interactiva basado en un modelo de practica afín a la competencia a desarrollar mencionado por Silva (2011). Al mismo tiempo se realiza la investigación sobre el análisis y diseño de un sistema que permita el reconocimiento vectorial mediante sensores de movimiento, que permita tomar las posturas del operador durante un tiempo de ciclo de ensamble, para utilizar los vectores de posición en el espacio tridimensional que el dispositivo captura, en el diseño del modelo de laboratorio virtual de capacitación, Para la captura de los vectores de movimiento se utilizará el sensor de movimiento Kinect®, por lo que es necesario tener en cuenta el espacio donde el operario lleva a cabo sus actividades, para obtener los movimientos críticos (Mapa de profundidad, Video y Skeleton Tracking) Webb and Ashley (2012), requeridos para realizar el modelado de movimientos y el entorno de trabajo donde se va a realizar la capacitación virtual del operador.

METODOLOGÍA

Para la realización de la presente investigación se tomaron en cuenta varias metodologías que hacen referencia tanto al análisis y diseño del laboratorio virtual, la captura de la información mediante el sensor de movimiento y el análisis y diseño orientado a objetos que permita desarrollar el prototipo de software que resulta de esta investigación.

Diseño de Laboratorios Virtuales

Retomando lo que Zamora(2012), los laboratorios remotos son herramientas tecnológicas compuestas software y hardware que permite a los usuarios realizar prácticas en un laboratorio tradicional, por lo que toma relevancia este concepto en nuestra investigación ya que se desarrolla un laboratorio virtual que proporcione al operador un espacio para realizar las actividades propias del ensamblado de piezas como si estuviera en el sitio de ensamble en la línea de producción. Es de gran relevancia que el entorno diseñado

en la interfaz gráfica del laboratorio cuente con los elementos necesarios para que el trabajador pueda realizar la práctica de armado requerida en el proceso de capacitación, para ello se utilizan software de diseño de entornos virtuales así como también, lenguajes de programación de alto nivel que permiten la flexibilidad para incluir elementos y ambientes al laboratorio virtual de capacitación al momento de desarrollar y utilizar el sitio al momento de la capacitación del operario.

Sensores de Movimiento

El ser humano tiene la capacidad de adaptar sus movimientos a lo diferentes entornos que se presentan incluso si el espacio se encuentra diseñado para él, esta capacidad de adaptación se logra adaptando las especificaciones tanto físicas como de espacios que pudieran ser un elemento en su camino. Para lograr esto, en un inicio es necesario el conocimiento de su entorno de trabajo, lo que conlleva a proponer un laboratorio virtual capaz de recrearlo, y sistemas sensoriales que le permita saber dónde están y como se pueden mover dentro del ambiente virtual, además, dónde están localizados los objetos con los que deben interactuar Carletti (2012). Para realizar la captura de movimiento se utilizan diversos tipos de sensores, algunos con un alto grado de complejidad, así como algunos bastante simples en su programación. Los sensores diseñados para percibir la información externa de una magnitud física y transformarla en un valor electrónico, que sea posible introducir a un circuito de control, se denominan sensores de movimiento.

Para el diseño tridimensional del escenario donde se lleva a cabo la capacitación, se utiliza la realidad virtual como medio de interacción, esto necesita dispositivos tanto para su diseño como para su uso. Cabe mencionar que se puede definir la realidad virtual tanto inmersa como no inmersa. Es de gran relevancia mencionar que para la captura de las posiciones del operador se utilizará el sensor de movimiento Kinect®, que permite capturar 20 puntos de inflexión del cuerpo humano. La versión maneja varios cuadros de interpretación de las fuentes en bruto del sensor de Kinect®, las librerías que se utilizarán en el desarrollo del sistema partiendo de la arquitectura propuesta en el presente articulo, han sido liberadas para su uso general, éstas incluyen libfreenect desarrollado por la comunidad OpenKinect, y OpenNI desarrollada principalmente por PrimeSense[5]. Para el proyecto se utilizará el SDK de Kinect®, que expone 20 articulaciones, como se presenta en la figura 1.

Figura 1: Puntos de Inflexión Que Reconoce el Dispositivo Kinect®

En la figura se identifican los puntos de inflexión que Kinect reconoce del cuerpo humano al momento de hacer la captura de movimiento, estos puntos son denominados Join, cada uno de ellos tienen una dimensión espacial en los ejes X, Y y Z que al momento de la captura de datos podemos identificar de manera exacta donde tenemos el join del talón derecho o de la mano derecha dentro del plano tridimensional que se diseña mediante

el dispositivo Kinect, permitiendo tomar tiempos y distancias durante el movimiento de las articulaciones del operador y así dar un análisis de la actividad de ensamble..

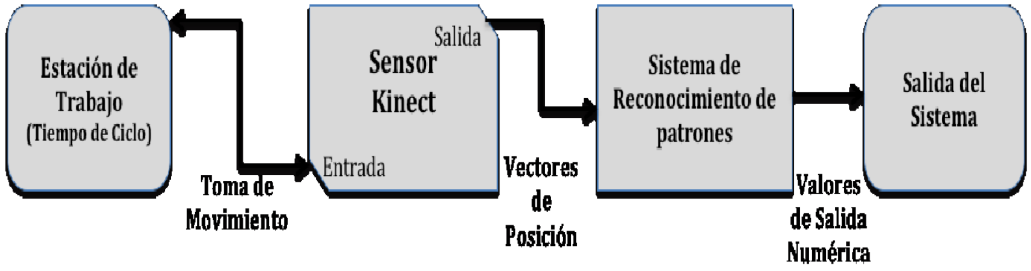
Análisis y Diseño Orientado a Objetos

Para el desarrollo de sistemas de información existen varias metodologías, entre las más importantes se tienen: Sistemas de Ciclo de Vida de Desarrollo, conocida como el Análisis y Diseño de Sistemas Estructurados; Análisis y Diseño Orientado a Objetos, entre otros como lo menciona Kenneth (2008) en su artículo. La metodología utilizada en el presente trabajo para el diseño de la arquitectura del sistema propuesto, es el Análisis y Diseño Orientado a Objetos (ADOO). El enfoque orientado a objetos toma un grupo de objetos y diagramas para representar los distintos puntos de vista y la funcionalidad de un sistema; también se adopta una parte importante de la Metodología Ágil para el proceso de diseño y desarrollo del software, ya que permite en su modelado presentar prototipos y partes funcionales del laboratorio durante el proceso de desarrollo.

RESULTADOS

Al realizar el análisis del sistema se propone un diagrama de bloques inicial que se compone de tres grandes secciones: la captura de datos (toma de movimiento), que incluye la estación de trabajo y el sensor kinect; la sección de reconocimiento de patrones (vectores de posición) y la sección de generación de resultados (valores de salida numérica), como se muestra en la figura 2 que se presenta a continuación.

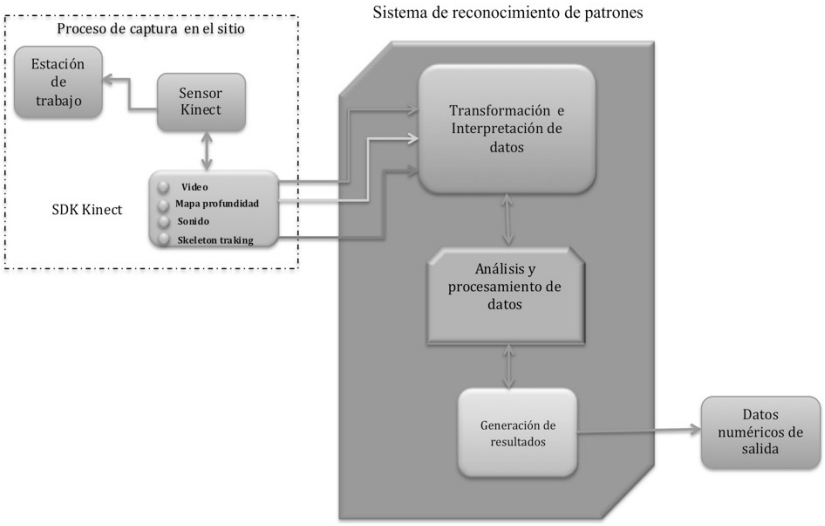
Figura 2: Diagrama de Bloques Inicial (Diagrama 0)



La figura muestra el diagrama de bloques que nos muestra las secciones de flujo de información desde la captura del movimiento en la estación de trabajo mediante el dispositivo Kinect, el proceso de identificación de vectores de movimiento donde se realiza el análisis, depuración y guardado de coordenas de posición, también se muestra el resultado que permite traducir esos valores numéricos a movimiento dentro del laboratorio virtual, Rodriguez (2013).

Del diagrama anterior se presenta una propuesta de una arquitectura por bloques que representa el funcionamiento e intercomunicación entre los diferentes módulos del sistema de reconocimiento de patrones que se propone para la realización del laboratorio virtual. A continuación se muestra en la figura 3 el diagrama de la propuesta, por lo que se identifican de manera clara las secciones con las que cuenta la arquitectura propuesta para el sistema de reconocimiento de patrones.

Figura 3: Modelo de la Propuesta de Arquitectura del Sistema



La figura muestra la propuesta del diagrama de bloques esquemático originado del diagrama 0 visto en la figura2, estas etapas ya depuradas muestran el proceso de captura y cuales son los elementos necesarios en la librería SDK de Kinect para su posterior análisis e interpretación de datos, seguido de manera inmediata al proceso de captura tenemos tres secciones que apoyan al proceso de reconocimiento y análisis de patrones de movimiento para finalizar dando los datos numéricos de salida.

Estas figuras nos muestran el resultado del análisis de todos los factores que intervienen en la captura de movimiento, reconocimiento vectorial y en el modelado del laboratorio virtual de capacitación que se propone en la presente investigación. A continuación se presentan las conclusiones a las que se llega a partir de este análisis postural para el desarrollo de un laboratorio virtual.

CONCLUSIONES

Con el análisis realizado en el presente trabajo se logró una propuesta de arquitectura general para el desarrollo de un sistema que cuenta con los módulos de transformación e interpretación de datos, análisis y procesamiento de datos así como el de generación de resultados. Este sistema permitirá realizar la captura de la postura vectorial de un operador, en una estación de trabajo de ensamble, para obtener un vector de valores de posición y tiempo de duración del movimiento, lo que determinará el rango del nivel de diferencia entre los tiempos predeterminados y los reales durante la operación de ensamble en el proceso de capacitación del operador dentro del laboratorio virtual. De igual manera el trabajo a desarrollar dentro de la presente investigación podrá determinar los valores de tiempos estándar de ensamble, posición de contenedores de piezas, proceso de armado en el laboratorio virtual y dar una evaluación del desempeño del operador, así como llevar un registro estadístico de tiempo necesario para capacitar que será de utilidad para posteriores investigaciones en la misma línea de trabajo de la presente investigación.

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INNOVACIÓN EN LAS PEQUEÑAS Y MEDIANAS EMPRESAS MANUFACTURERAS UBICADAS EN PUEBLA, MEXICO

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RESUMEN

La presente investigación tiene como objetivo describir y analizar la innovación en las pequeñas y medianas empresas manufactureras ubicadas en Puebla, México. Por lo tanto la pregunta central de la misma es ¿Cuáles son los factores determinantes de la innovación en las pequeñas y medianas empresas? Esta investigación es de tipo descriptivo en el cual se aplicó la técnica documental y de campo: La técnica documental permitió la recopilación de información para exponer los aspectos teóricos de la innovación que sustentan el estudio; La técnica de campo permitió estar en contacto directo con el objeto de estudio, por medio de una encuesta a 22 pequeñas y medianas empresas que permitió confrontar la teoría y la práctica. Entre los hallazgos obtenidos se encuentran, para la muestra estudiada el concepto de innovación el 33% de las empresas medianas y el 30% de las pequeñas respondieron que se refiere a la introducción de nuevos productos; el 24% de las pequeñas y el 34% de las medianas han tenido cambios en el embalaje

PALABRAS CLAVE: Innovación, Tipos de Innovación, Pequeñas y Medianas Empresas

INNOVATION IN SMALL AND MEDIUM-SIZED MANUFACTURING COMPANIES LOCATED IN PUEBLA, MEXICO

ABSTRAC

This research aims to describe and analyze innovation in small and medium-sized manufacturing companies located in Puebla, Mexico. So the central question of this is what are the determinants of innovation in small and medium-sized enterprises? This research is descriptive in which the documentary technique was applied and field: the documentary technique allowed gathering information to expose the theoretical aspects of innovation underpinning the study; Field technique allowed to be in direct contact with the object of study, through a survey of 22 small and medium-sized enterprises which allowed to confront theory and practice. The findings obtained include, for the sample studied the concept of innovation 33% of medium-sized companies and 30% of small responded that it refers to the introduction of new products; 24% of small and 34% of the medium have had changes in packing.

KEYWORDS: Innovation, Types of Innovation, Small and Medium-Sized Enterprises

INTRODUCCION

En los últimos años se han producido importantes transformaciones en el escenario internacional provocando un aumento en la presión competitiva de las pequeñas y medianas empresas en diferentes sectores lo cual ha generado incertidumbre en su crecimiento. Al mismo tiempo se está comprobando un rápido crecimiento de la sociedad como demandante de conocimientos y tecnologías que obliga a las empresas a responder a esas exigencias a través de la innovación. En este sentido las pequeñas y medianas

empresas manufactureras están obligadas a desarrollar su capacidad de innovación para renovar y ampliar la gama de productos y servicios de los mercados correspondientes; así como, renovar los métodos de producción, abastecimiento y distribución; transformar la administración, en las condiciones de trabajo y la calificación de los trabajadores. Entre las investigaciones sobre innovación en las pequeñas y medianas empresas se encuentran: González, Jiménez y Sáez (1977), estudiaron del comportamiento innovador de las pequeñas y medianas empresas (PYME), tomando el mismo como criterio diferenciador para establecer una clasificación de las empresas innovadoras, realizaron un estudio empírico aplicado a las pequeñas y medianas empresas de Castilla-La Mancha, el cual proporciono algunos resultados relevantes acerca del comportamiento de las PYME en cuanto a las vías de acceso a los cambios y a la actitud de las empresas en materia de innovación. Por su parte, Moreno, Munuera y García (2011), estudiaron la innovación sobre una muestra de 346 pymes, los resultados revelan que tanto la estrategia adoptada por la pyme como su capacidad tecnológica y la motivación de sus empleados favorecen su actividad innovadora. Mejía, Mendieta y Bravo (2015), en su investigación se aplicó una encuesta a 10 empresas, en las cuales en ellas se evaluó la incidencia de los factores de capital social e innovación en el mejoramiento de su productividad y competitividad, el 70% de las empresas entrevistadas (siete de las diez empresas encuestadas) reconocieron haber realizado innovación tecnológica de proceso y/o producto.

En México, Ollivier y Thompson (2009) en su investigación aplicaron una encuesta a 87 empresas Pyme manufactureras de la ciudad de Chihuahua, México, realizaron un análisis comparativo de las principales variables que intervienen en el proceso de innovación entre las empresas pequeñas y medianas, sus resultados mostraron una relación negativa entre la dinámica innovadora y el tamaño de la empresa, lo que permitió mostrar que existe mayor eficiencia del proceso de innovación en las pequeñas empresas. Por su parte, Estrella, Góngora y Martín (2010), realizaron un estudio empírico a 138 PYME entre los resultados encontrados se muestran que las PYME son en mayor medida poco innovadoras, que ambos tipos de empresas (innovadoras y no innovadoras) en general conservaron el empleo, aunque las innovadoras mostraron mayor aumento en número de empleados que aquellas que son poco innovadoras. Montejano y López (2013) en su investigación se utilizó una muestra de 149 encuestas a Pymes del estado de Aguascalientes, México, los resultados indicaron una relación positiva del capital humano, capital estructural y capital relacional con la innovación de las organizaciones.

Por su parte López, González y Vargas (2015) aplicaron a una muestra de 134 empresas familiares de Ciudad Obregón Sonora, los hallazgos obtenidos muestran que de las empresas familiares encuestadas, el 71% están viviendo la primera generación. El 58% considera que no ha realizado nuevos productos o servicios a nivel local, sin embargo en cuanto a sus procesos, para prestar los servicios o bien vender sus productos, el 70% ha adquirido maquinaria y equipo. En este contexto, la presente investigación tiene como objetivo describir y analizar la innovación en las pequeñas y medianas empresas manufactureras ubicadas en Puebla, México. Por lo tanto la pregunta central de la misma es ¿Cuáles son los factores determinantes de la innovación en las pequeñas y medianas empresas? Por lo tanto la investigación está estructurada en tres grandes apartados: en el primero, trata sobre el Marco Teórico de la innovación, los tipos de innovaciones y el sector manufacturero en México; el segundo apartado trata de la metodología aplicada en esta investigación, en seguida los resultados del estudio empírico y por último las conclusiones.

REVISION LITERARIA

La Innovación

La innovación puede presentar diferentes formas, como: creación o adopción de nuevas tecnologías y conocimientos para mejorar los productos y procesos existentes, los sistemas comerciales o bien la creación de nuevos bienes y servicios. Por lo tanto, la innovación es un concepto amplio cuyo análisis depende de múltiples factores y se puede abordar desde diferentes perspectivas. Una definición de innovación más

comúnmente utilizada, y que nos sirve de referencia en este estudio, es la propuesta por la Organización para la Cooperación y el Desarrollo Económico (OCDE) en su Manual de Oslo sobre Innovación.
Según está, la innovación consiste en la introducción de un nuevo o significativamente mejorado, producto (bien o servicio), proceso, método de comercialización o método organizativo, en las prácticas internas de la empresa, la organización del lugar de trabajo o las relaciones exteriores, con el objetivo principal de reducir costes (OECD, 2005). Esta definición permite diferenciar entre cuatro tipos de innovación: a) la innovación en producto, corresponde con la introducción de un bien o de un servicio nuevo, o significativamente mejorado, en cuanto a sus características o en cuanto al uso al que se destina; b) la innovación de proceso incluye la introducción de un nuevo o mejorado proceso de producción o de distribución, implicando ello cambios significativos en los equipos, materiales, recursos humanos o métodos de producción; c) la innovación de mercado se relaciona con la aplicación de un nuevo método de comercialización que implique cambios significativos del diseño o el envasado de un producto, su posicionamiento, su promoción o su tarificación. d) la innovación organizacional supone introducir un método organizativo nuevo en las prácticas del trabajo, la organización del lugar de trabajo o las relaciones exteriores de la empresa (OECD, 2005). Una definición generalmente aceptada de la innovación es la propuesta por Costa, et al (2000), identifican dicho proceso como el resultado de un conjunto de actividades que transforman una idea o una invención en un bien, un servicio o un proceso que sea comercializable e implique una mejora de la oferta existente.

Freeman (1971), ubicó una escala de cinco puntos para diferenciar las innovaciones, en: sistémicas, importantes, menores, incrementales y no registradas, y Abernathy y Clark (1985) por su parte, utilizaron cuatro categorías. En este sentido, se considera importante el concepto de innovación definido por los investigadores mexicanos Corona y Jasso (2005), refiriéndose a que las empresas abarcan tanto novedades como adaptaciones, simples y complejas, de productos o ideas que se dirigen a un nuevo mercado. Para Schumpeter (1912), citado por Guerra (2005), consideró a la innovación como el motor que dinamiza la economía en su trayectoria hacia el progreso constante, y que el sistema económico tenía que basarse en la competencia y en la libertad, éste no podía ser estacionario, debía evolucionar hacia nuevos productos, nuevas formas de producción, lo que él denominó el procesos de destrucción creadora. La innovación se define como un cambio en los productos y procesos, en la mejora de ellos, la orientación hacia nuevos mercados o nuevas formas de distribución (North, Smallbone y Vickers, 2001). Aunque puede parecer que las grandes empresas son más propensas a involucrarse en la innovación, porque tienen más recursos financieros y humanos, las pymes también pueden innovar (Lloyd-Reason, Muller y Wall, 2002). En síntesis, la innovación abarca un extenso conjunto de actividades dentro de las empresas, que contribuyen a generar nuevos conocimientos tecnológicos o a mejorar la utilización de los ya existentes. Los cuales son aplicados a la obtención de nuevos bienes y servicios, así como nuevas formas de producción, distribución y comercialización de los mismos.

Tipos de Innovaciones

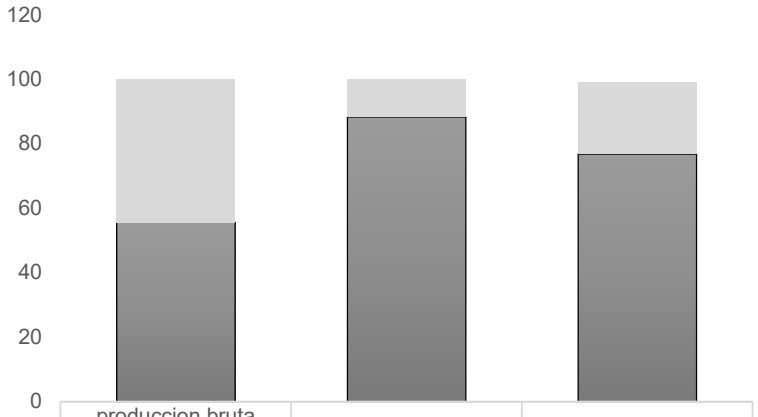
Schumpeter (1978), propone dos conceptos de innovación en su clasificación: incremental y radical, consideró más importantes las innovaciones radicales, ya que asegura que las innovaciones incrementales que establecen mejoras de producto, proceso o sistema de gestión, caen bajo el análisis estático debido a que no rompen lo que se tiene definido hasta el momento, a pesar del grado de novedad que desarrollan; mientras que las innovaciones radicales, posibilitan los cambios revolucionarios y las transformaciones decisivas, ya que suponen aportes novedosos y totalmente distintos en la sociedad y en la economía, a pesar de que representan un mayor riesgo e inversión. Es posible hablar de tres grandes tipos de innovación, si bien la primera de ellas es la de mayor peso debido a los efectos económicos que produce, Asensio y Vázquez (2009): 1) La innovación tecnológica comprende los cambios introducidos en los productos y en los procesos: a) La innovación de producto consiste en fabricar y comercializar nuevos productos (innovación radical) o bien productos ya existentes mejorados (innovación gradual), b) la innovación de proceso corresponde a la instalación de nuevos procesos de producción que, por lo general, mejorarán la

productividad, la racionalización de la fabricación y por consiguiente, la estructura de costes: 2) La innovación social intenta proponer soluciones nuevas a los problemas de desempleo sin trastocar la eficiencia de la empresa: 3) La innovación en métodos de gestión reúne las innovaciones que no se pueden incluir en las dos anteriores categorías. Son innovaciones como las realizadas en los ámbitos comerciales, financieros, organizativos, que acompañan, apoyan y potencian la corriente innovadora de la empresa.

La Industria Manufacturera En México

La industria manufacturera es la **actividad económica que transforma una gran diversidad de materias primas en diferentes artículos para el consumo. E**stá constituida por empresas desde muy pequeñas (tortillerías, panaderías y molinos, entre otras) hasta grandes conglomerados (armadoras de automóviles, embotelladoras de refrescos, empacadoras de alimentos, laboratorios farmacéuticos y fábricas de juguetes, por ejemplo). De acuerdo con los productos que se elaboran en ellas, la industria manufacturera se clasifica en 10 tipos de actividad como: productos alimenticios, bebidas y tabaco, maquinaria y equipo, derivados del petróleo y del carbón, industrias químicas del plástico y del hule, industrias metálicas, productos a base de minerales no metálicos, industrias textiles, prendas de vestir e industrias del cuero, papel, impresión e industrias relacionadas, otras industrias manufactureras, industria de la madera, fabricación de muebles y productos relacionados. Tomando la información de los Censos Económicos 2009 que proporciona el Instituto Nacional de estadística y Geografía (INEGI), muestra que el sector manufacturero en México es el más importante como se puede observar en la Figura 2, en la generación de producción bruta total, al registrar 44.3% del total nacional, concentrando 11.7% de las unidades económicas y 23.2% del personal ocupado.

Figura 2: Importancia de la Industria Manufacturera



	produccion bruta 10 998 426 457 (miles de $)	Unidades economicas 3 724 019	personal ocupado 20 116 834
manufactura	44.3	11.7	22.2
resto de sectores	55.7	88.3	76.8

Esta Figura muestra la producción bruta, las unidades económicas y el personal ocupado de las empresas manufactureras con relación a las otras. Fuente INEGI (2009).

Según cifras del INEGI (2015), había en México 489,530 unidades económicas, al interior de la manufactura, las industrias que exhibieron un mejor desempeño de la producción industrial en el mes de noviembre del 2015, fueron la industria de la madera, con un incremento en la producción industrial de 10.34% respecto al mes de octubre, el subsector de fabricación de productos textiles, excepto prendas de vestir, registrando un incremento mensual en la producción industrial de 7.13%, así como el subsector referente a otras industrias manufactureras, con un aumento de 2.70% en la producción industrial en

términos mensuales. Por otro lado, las industrias manufactureras con el peor desempeño en el mes fueron las relacionadas con la fabricación de prendas de vestir, que disminuyó su producción industrial en 6.77% respecto a octubre y la fabricación de productos metálicos que mostró una caída de 2.53% en su producción industrial respecto al mes anterior.

Pequeñas y Medianas Empresas

En esta investigación se utilizará la definición planteada por Andersen (1999), que en su Diccionario de Economía y Negocios, define a la Pyme como una unidad económica de producción y decisión, que mediante la organización y coordinación de una serie de factores (capital y trabajo), persigue obtener un beneficio que es producir y comercializar productos o al prestar un servicio en el mercado. En 2009 la Secretaría de Economía (SE) y la Secretaría de Hacienda y Crédito Público (SHCP) modificaron la clasificación, para las Micro, Pequeñas y Medianas Empresas (Mipymes). Esta modificación se publicó el 30 de junio de 2009 en el Diario Oficial de la Federación (DOF) y establece que el tamaño de la empresa se determinará a partir del número de trabajadores multiplicado por 10%, más el monto de ventas anuales por 90%. Esta última cifra debe ser igual o menor al tope máximo combinado de cada categoría, que van desde 4.6 en el caso de las micro, hasta 250 para las medianas16.

METODOLOGÍA

Esta investigación es de tipo descriptivo con enfoque cuantitativo, en el cual se aplicó la técnica documental y de campo: a) La técnica documental permitió la recopilación de información para exponer los aspectos teóricos de la innovación que sustentan el estudio; b) La técnica de campo permitió estar en contacto directo con el objeto de estudio, así como recopilar testimonios que confrontados con la teoría y la práctica, en la búsqueda de la verdad objetiva Hernández, Fernández y Baptista (2006). Para lo cual se aplicó un cuestionario conformado por 30 preguntas las cuales están conformadas por: preguntas, opción múltiple y de escala de Likert; dividido en dos partes la primera en identificar si la empresa es pequeña o mediana, la segunda en identificar el concepto de innovación que tiene los dueños y o gerentes de las pequeñas y medianas empresa, así como en el tipo de innovación que se aplica en el producto, proceso, comercialización y organización. La población objeto de estudio fue de 186 pequeñas y medianas empresas manufactureras ubicadas en el Municipio de Puebla tomadas del Directorio del Sistema de Información Empresarial Mexicano (SIEM), las encuestas se aplicaron de enero a febrero 2016. El instrumento se aplicó a una muestra de 22 pequeñas y mediana empresas manufactureras ubicadas en el Municipio de Puebla. Las empresas que formaron parte de la muestra fueron seleccionadas en forma aleatoria, del Directorio del Sistema de Información Empresarial Mexicano.

Perfil de la Muestra

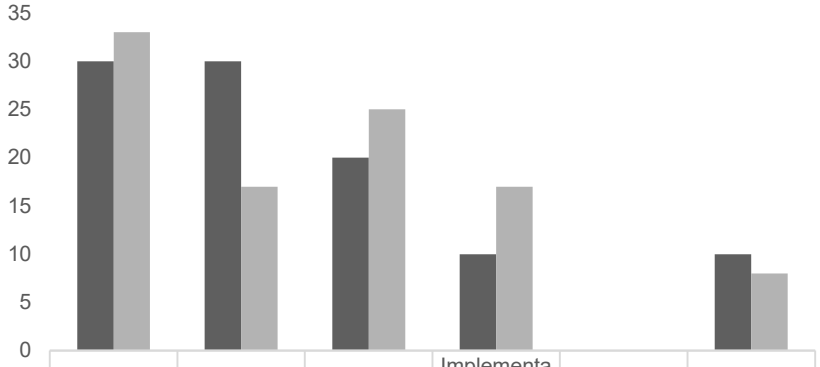
De la muestra estudiada 12 eran pequeñas empresas y 10 medianas empresas manufactureras; de las cuales el sexo de los dueños y/ o gerentes de las mismas el 66.4% son hombres, mientras que el 33.6% son mujeres. De la muestra estudiada 13.6% de las pequeñas y medianas empresas encuestadas se dedican a la fabricación de calzado, 31,2% fabricación de productos de cartón y de papel, 36.4% fabricación de partes para vehículos automotores y 18.8% Fabricación de productos de plástico.

RESULTADOS

De la muestra estudiada 22 pequeñas y medianas empresas encuestadas, de la industria manufacturera ubicadas en el Municipio de Puebla, los resultados que se obtuvieron se presenta en el orden: concepto de innovación y tipo de innovación.

Pregunta 1: Se pidió al encuestado clasificara los conceptos según su definición de innovación, como se observa en la Figura 3, el 33% de las empresas medianas y el 30% de las pequeñas respondieron que se refiere a la introducción de nuevos productos; el 30% de las pequeñas empresas y el 17 de las medianas empresas mejora de los productos ya existentes; el 20% de las pequeñas y el 25% de las medianas empresas encuestadas se refiere a la integración de nuevas tecnologías; el 10% de las pequeñas y el 17% de las medianas empresas a la implementación de nuevos procesos de producción; el 10% de las pequeñas y el 8% de las medianas en la expansión de nuevos mercados.

Figura 3: Relación de Innovación Con los Conceptos

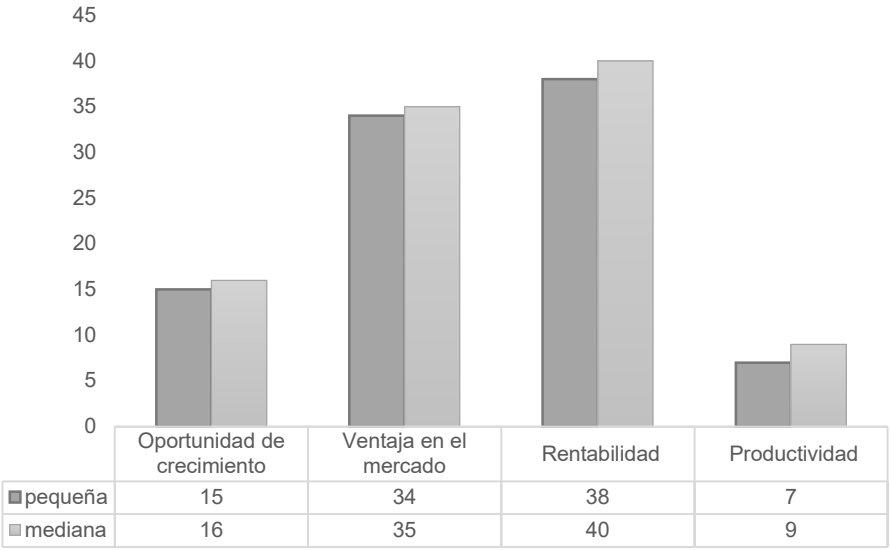


	Introducción de nuevos productos.	Mejora de los productos existentes.	Integración de nuevas tecnologías.	Implementación de nuevos procesos de producción.	Atender necesidades existentes.	Expansión a nuevos mercados
pequeña	30	30	20	10	0	10
mediana	33	17	25	17	0	8

En esta figura se muestra la definición de innovación con los conceptos de introducción de nuevos productos, mejora de los productos ya existentes, integración de nuevas tecnologías, implementación de nuevos procesos de producción y expansión a nuevos mercados.

Pregunta 2. Enumere en orden de importancia el alcance que persigue su empresa cuando decide de innovación como se puede observar en la Figura 4, el 15% de las pequeñas y el 16% de las medianas consideraron que es la oportunidad de crecimiento; el 34% de las pequeñas y el 35% de las medianas consideran que tener ventaja en el mercado; el 38% de las pequeñas y el 40% de las medianas la rentabilidad; el 7% de las pequeñas y el 9% de las medianas la productividad.

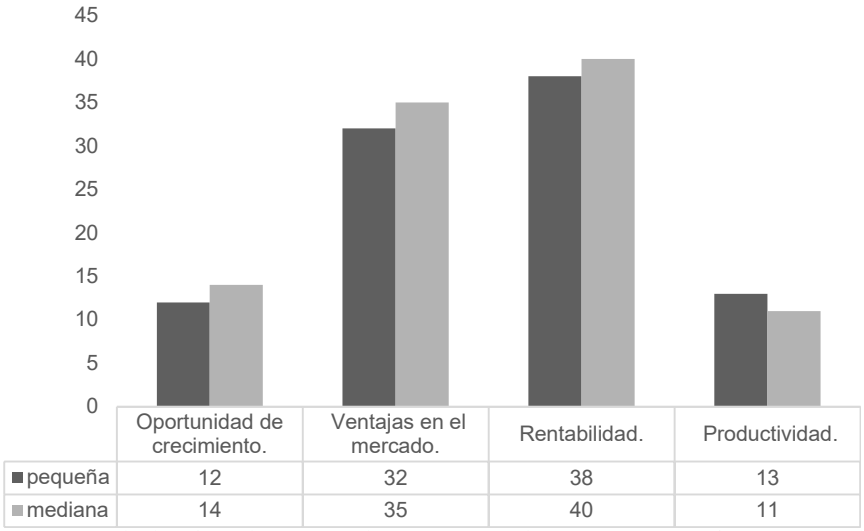
Figura 4: Alcance de Decidir Innovar



Esta figura muestra, el alcance que persiguen las pequeñas y medianas empresas cuando deciden innovar como la oportunidad de crecimiento, la ventaja en el mercado, la rentabilidad y la productividad

Pregunta 3. Enumere en orden de importancia los beneficios que aporta la innovación en su empresa como se puede observar en la Figura 5, 12% de las pequeñas y 17% de las medianas respondieron que la oportunidad de crecimiento, 32% de las pequeñas y 35% de las medianas tendrán ventajas en el mercado; 38% de las pequeñas y 40% de las medianas la rentabilidad; el 13% de las pequeñas y 11% de las medianas un aumento de la productividad.

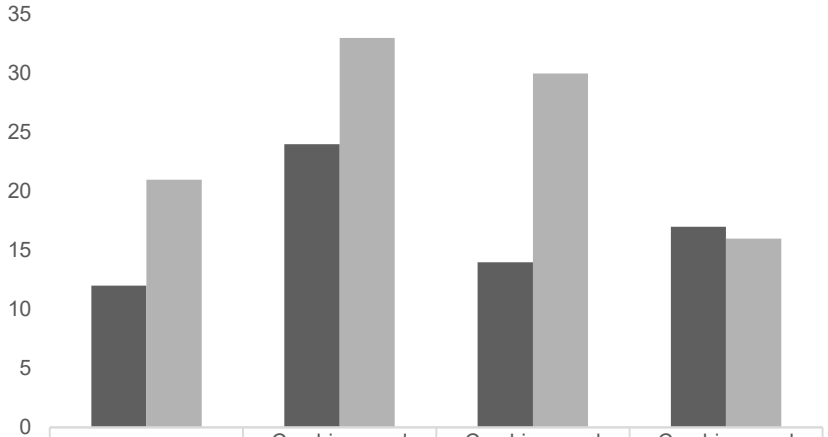
Figura 5: Beneficios de Innovar



Esta figura muestra los beneficios de innovar en las pequeñas y medianas empresas manufactureras como la oportunidad de crecimiento, ventajas en el mercado, rentabilidad y productividad.

Pregunta 4. Indique los cambios que han tenido su producto en los últimos tres años como se puede observar en la Figura 6. El 12% de las pequeñas y el 21 % de las medianas empresas han tenido nuevos productos; el 24% de las pequeñas y el 33% de las medianas han tenido cambios en el diseño; el 14% de las pequeñas y el 30% de las medianas han tenido cambios en el embalaje y el 17% de las pequeñas y el 16% de las medianas han hecho cambios en el envase.

Figura 5: Innovación en Productos



	Nuevos productos.	Cambios en el diseño.	Cambios en el embalaje.	Cambios en el envase
pequeña	12	24	14	17
mediana	21	33	30	16

Esta figura muestra que en las pequeñas y medianas empresas manufactureras se da la innovación en introducción de nuevos productos, cambios en el diseño, cambios en el embalaje, y cambios en el envase.

De lo antes expuesto, en las micro y pequeñas empresas de la industria manufacturera el concepto de innovación se relaciona con la introducción de nuevos productos, los beneficios que aporta la innovación se considera el 38% de las pequeñas y el 40 % de las medianas que es la rentabilidad. Los cambios que han tenido su producto son en cuanto al diseño. Las innovaciones que han realizado en los últimos tres años es de mejora en los equipos. Finalmente las aportaciones que arroja esta investigación son fundamentales ya que contribuyen al enriquecimiento de la literatura relacionada con las investigaciones empíricas de la innovación, por lo tanto será de utilidad a los propietarios y /o gerentes conozcan su importancia.

CONCLUSIONES

El objetivo que se planteó al inicio de la presente investigación fue describir y analizar la innovación en las pequeñas y medianas empresas manufactureras ubicadas en Puebla, México, misma que se alcanzó como se puede observar en el apartado de resultados. La metodología aplicada en esta investigación de tipo descriptivo con enfoque cuantitativo, permitió realizar el estudio empírico a 22 pequeñas y medianas empresas constructoras. Entre los resultados obtenidos se encontró que el 24% de las pequeñas y el 33% de las medianas han tenido cambios en el diseño; el 14% de las pequeñas y el 30% de las medianas han tenido cambios en el embalaje. Desde el punto de vista teórico los resultados de la investigación son consistentes con el Estado del arte, López, González y Vargas (2015), Estrella, Góngora y Martín (2010), en cuanto a sus procesos, para prestar los servicios o bien vender sus productos, el 70% ha adquirido maquinaria y equipo. La innovación no puede seguir considerándose como algo ajeno a las pequeñas y medianas empresas manufactureras, éstas deben considerar seriamente dentro de su estrategia la generación y/o absorción de innovación, ya que resulta ser una necesidad para todo tipo de organización Futuras líneas

de investigación pudieran darle continuidad a este estudio para poder medir si existe relación significativa entre determinadas características de la tecnología, el crecimiento y el empleo en la PYME.

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DISEÑO DE UNA ESTRATEGIA DE GESTIÓN DE CALIDAD EN EL SERVICIO EN UNA PYME DE SERVICIOS NUTRICIONALES

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RESUMEN

México ocupa el segundo lugar mundial de obesidad lo cual representa un problema de salud pública prioritario, que exige impulsar programas y estrategias empresariales que permitan minimizar los riegos y asegurar una calidad en la atención al cliente. La presente investigación evalúa la calidad en el servicio al cliente en una PYME de servicios nutricionales enfocada al control de peso ubicada en la Ciudad de Orizaba, Veracruz (México). El objetivo principal de esta investigación es, proponer el diseño de una estrategia dirigida a la gestión de la calidad en el servicio para incrementar los niveles de satisfacción de los clientes en las pymes de servicios nutricionales, además de que, permita obtener una ventaja competitiva que asegurare su permanencia en el mercado. Los resultados obtenidos en el diagnóstico realizado con ayuda de la matriz FODA y del modelo Servqual, indicaron las dimensiones de la calidad en el servicio que los clientes consideraron más importantes y que al mismo tiempo no valoraron de forma satisfactoria, lo anterior, señaló el camino para formular una estrategia que logre generar un cambio positivo para la empresa y mejorar la calidad en su servicio, con el fin de alcanzar una ventaja competitiva sostenible.

PALABRAS CLAVE: Estrategia, Diseño, Calidad en el Servicio, Ventaja Competitiva

STRATEGY AND QUALITY IMPLEMENTATION DESIGN ORIENTED ON THE SERVICE OF A PYME SERVICE OFFERING NUTRITIONAL SERVICES

ABSTRACT

Mexico occupies the second place on obesity, which represents a major problem on public health that demands the launching of programs and business strategies, which may allow minimize the risks and ensure the quality of customer service. The following research evaluates the quality of customer service in a nutritional services PYME focused on weight control, located in the city of Orizaba, Veracruz, Mexico. The main purpose on this investigation is to propose the design of a strategy directed to the management quality in the services to increase the levels of satisfaction among customers within nutritional services PYMEs, furthermore, this allows to win a competitive advantage that ensures its market stability. The results obtained in the diagnostic done by the SWOT matrix and the Servqual model, indicated the dimensions of quality service that the customers think as the most important ones and, at the same time didn´t rate in a satisfactory way. Which said before, signaled the path to formulate a strategy that generates a positive change for the company and improves the quality of its service, with the main purpose of reaching a sustainable competitive advantage.

JEL: M19, L80

KEYWORDS: Strategy, Design, Service Quality, Competitive Advantage

INTRODUCCIÓN

De acuerdo con los datos de la Encuesta de Salud y Nutrición, el 52% de la población total en México padece sobrepeso y obesidad; lo cual, convierte al país en la segunda nación con mayores niveles de obesidad, solamente por debajo de Estados Unidos (OCDE, 2016). Según la Secretaria de salud (2016), ambos padecimientos son problemas complejos y multifactoriales, que deben ser compartidos por todos los miembros de la sociedad tanto por los sectores públicos como privados. En consecuencia, México en el 2013, presentó un incremento del 5% en el establecimiento de las empresas de orientación alimenticia y por parte de la Comisión Federal para la Protección contra Riesgos Sanitarios, se han **elevado las verificaciones** a dichas empresas en aspectos como la seguridad en los tratam**ientos**, la capacitación del personal, licencias e infraestructura (COFEPRIS, 2016), por lo que, dado el crecimiento de este tipo de empresas, es necesario realizar las gestiones pertinentes para hacer más eficientes los servicios nutricionales. La presente investigación propone el diseño de una estrategia enfocada a la gestión de la calidad en el servicio que sirva para incrementar la satisfacción de los clientes en las PYMES (PYMES: acrónimo de pequeñas y medianas empresas) que ofrecen servicios de nutrición, con lo cual se logre obtener una ventaja competitiva que fortalezca y asegure su permanencia en el mercado.

REVISIÓN LITERARIA

La Pequeña y Mediana Empresa en la Economía Nacional

En México, las PYMES sin duda contribuyen a la actividad económica del país puesto que son unidades productivas que generan fuentes de empleo y fomentan el desarrollo de las economías regionales o locales. Según Díaz (2002) y Kauffman (2001), las PYMES se pueden visualizar como empresas flexibles en sus procesos productivos, con mayor posibilidad de adaptación y respuesta al entorno en el que operan y con gran capacidad innovadora (Cortés & Landeta, 2013). Sin embargo, la apertura de los mercados, el desarrollo de las tecnologías y las nuevas condiciones económicas trajeron consigo inversión y fomento al empleo, pero también un incremento en el número de competidores nacionales e internacionales; en algunos casos éstos cuentan con procesos innovadores en las áreas de manufactura, tecnología, mercadotecnia, servicios al cliente y gestión, lo cual aumenta las posibilidades de éxito, dicho escenario ha impactado enérgicamente en el desarrollo de las PYME (Díaz, 2002). Por lo anterior, es evidente que la situación de las economías a nivel mundial, ha propiciado que las empresas familiares se preocupen por desarrollar acciones estratégicas que les permitan aprovechar al máximo sus fortalezas para lograr permanecer en el mercado (García, Arguelles, Medina, & Martínez, 2016). Algunas organizaciones han realizado inversiones en innovación y tecnología como parte de su estrategia, otras han desarrollado cambios estructurales en sus productos o servicios enfatizando todo elemento que logre agregar valor al servicio que ofrece la empresa, lo anterior con el afán de asegurar la satisfacción de sus clientes. Es así como las organizaciones cada vez más optan por satisfacer a sus clientes por medio de estrategias enfocadas a la calidad en el servicio para cautivarlos (Skowron & Kristensen, 2012). En consecuencia, las pequeñas y medianas empresas buscan invertir sus esfuerzos en generar estrategias para brindar un servicio excelente que demuestre el interés y compromiso que tienen por sus clientes, y que a su vez logren diferenciar a la empresa de la competencia.

Calidad

La calidad es un término difícil de definir porque tiene diferentes matices según el contexto en el que se aplique; puede, por lo tanto, ser vista desde distintos puntos. Así pues para Juran (1988) la calidad es "la adecuación para el uso", por otro lado Deming (1981) establece que la calidad reside en la "contribución a la satisfacción de las necesidades de los clientes", en lo que respecta a Ishikawa (1960) la calidad es una

filosofía que implica el control en toda la empresa, en el caso de Crosby (1979) puntualiza que la calidad es la "conformidad con las especificaciones" (Huertas, 2011). Al mismo tiempo, este concepto según Dash, Ponce y de Zeeuw (2006) se encuentra relacionado con la excelencia y la perfección. Dentro del ámbito de la planeación estratégica es necesario considerar a Stahl y Grigsby (1997) quienes consideran a la calidad como una opción estratégica que muestra a los altos directivos la forma de actuar en los negocios con la finalidad de obtener una ventaja competitiva mediante la satisfacción de los clientes. Al respecto Porter (1990) propone que la calidad es un medio para alcanzar una posición competitiva dentro del mercado (Broncano & Andrés, 2008). Por lo anterior se deduce que la definición de calidad puede ser estudiada desde el punto de vista de quien la diseña, produce, inspecciona o se beneficia de ella.

Calidad en el Servicio

Actualmente, ofrecer bienes y servicios de calidad es esencial para garantizar la permanencia de la empresa en una economía marcada por una dinámica orientada al cambio. Por tanto, para proporcionar un servicio de calidad a los usuarios es importante que los proveedores de servicios conozcan, entiendan y respeten las necesidades de sus clientes (Creel, Sass, & Yinger, 2002). Así pues, los consumidores al tener un mayor poder de decisión en la compra tienden a ser más exigentes, puesto que cuentan con las herramientas que les permiten determinar que un producto (bien o servicio) tiene o no calidad; al mismo tiempo, el cliente tiene la facultad para expresar su grado de satisfacción según el cumplimiento de sus expectativas (Huayamave, Haro, & Córdova, 2015). En los últimos años, el término "calidad en el servicio" se ha presentado con mayor fuerza en las empresas al involucrar aspectos de marketing, capital humano y gestión empresarial; por lo que se ha convertido rápidamente en una interesante área de estudio para los académicos, consultores y directivos (Evans & Lindsay, 2014). Por consiguiente, la tarea de precisar el concepto de calidad en el servicio no es sencilla, pues el término abarca un conjunto de elementos que resultan difíciles de abrazar en una definición simple. Así pues, se puede mencionar que, la calidad en el servicio es la conformidad con las especificaciones de los clientes y adquiere realidad en la percepción, es decir, en lo que el cliente piensa o cree del servicio que está recibiendo (Universidad Autónoma del Caribe, 2011). De igual manera, por calidad en el servicio se debe entender como aquel juicio global sobre la supremacía o excelencia del servicio que la empresa ofrece al cliente (López & Solís, 2014). Por otro lado, Álvarez (2013) señala que la calidad en el servicio debe visualizarse como una evaluación desde la percepción de los clientes, donde éstos realizan una comparación entre el servicio que esperan y el servicio que ellos reciben. Con respecto a lo anterior es necesario centrarse en la importancia del cliente, como único evaluador de la calidad del servicio, cuyos criterios deben considerarse con el objeto de garantizar la mejora continua de los procesos.

Estrategia Empresarial Como una Ventaja Competitiva

El fenómeno de la globalización ha llevado a las empresas a ser cada día más competitivas, puesto que esta es la única forma en que han de lograr ganar una posición dentro del mercado. Es por ello, que una de las decisiones más importantes para los directivos de una empresa es elegir correctamente la estrategia empresarial a seguir; ya que de esta elección depende el éxito de la organización (Monge, 2010). En este sentido es necesario puntualizar que la estrategia es un término que se usó inicialmente en el ámbito militar; posteriormente se introdujo en el área académica y en la vida empresarial, a partir de entonces los investigadores han aportado diversos criterios para describirla (Ferreiro & Espinosa, 2014). Así pues estudios previos realizados por David (2003), proponen que la estrategia es el arte de formular, implementar y evaluar las decisiones de la organización que le permiten alcanzar los objetivos establecidos (Hidalgo, Ramírez, & Ríos, 2014). Por otro lado, Markides (2000) considera que la estrategia "consiste en combinar todas las actividades de la empresa en un sistema capaz de crear el necesario ajuste entre lo que el contexto exige y lo que la empresa hace" (Rodríguez, 2009). Finalmente, Porter (1996) asevera que "la estrategia es la creación de una posición única y valiosa que comprende un conjunto distinto de actividades" (Sierra, 2013). En definitiva para Porter, la estrategia consiste en ser diferente y seleccionar deliberadamente un

conjunto de acciones que permitan competir con éxito dentro del mercado. Por otro lado, diversas investigaciones coinciden en que la base del éxito empresarial y creación de la ventaja competitiva yace en la estrategia competitiva seleccionada por la organización, lo que incluye también los recursos y capacidades que la empresa posea y la capacidad de adaptación al mercado (Barney, 1986; Porter, 2008; Grant, 1991). Al respecto Porter (2011) considera que la estrategia competitiva reside simplemente en ser diferente a la competencia, lo que implica la elección premeditada de un conjunto de acciones distintas capaces de generar una mezcla única de valor. Por lo anterior, según el criterio de Porter (2011), existen tres estrategias de éxito potencial para desenvolverse mejor que otras empresas en el sector (Lorenzo, 2012): el liderazgo general en costes, la diferenciación y el enfoque o alta segmentación. Así mismo Porter (2011) señala que las estrategias competitivas son rentables, como ejemplo tan solo la calidad, tiene dimensiones diferentes que la empresa puede abordar, cada una con el potencial de ofrecer un producto o servicio con una ventaja competitiva. Algunas empresas aplican estrategias con el fin de diferenciar su producto o servicio de la competencia en aspectos de calidad y servicio, y orientan el producto a satisfacer las necesidades del consumidor en el mercado para lograr una posición dominante. De esta manera, la calidad en el servicio surge como una gran estrategia para fortalecer las empresas, que requieren enfocar sus capacidades a mantener o superar posiciones competitivas actuales.

METODOLOGÍA

Dadas las características de la investigación, como lo establecen Sampieri, Collado y Lucio (2010) el presente estudio está enmarcado dentro de un diseño no experimental puesto que las variables involucradas no son manipuladas, solo se realiza una observación sobre el estado en que se encuentran. Se trata también de un estudio bajo un enfoque descriptivo ya que se fundamenta en la recopilación de información detallada sobre un grupo de variables a lo largo de un tiempo determinado. La metodología propuesta se divide en dos fases, en la primera fase se realiza un diagnóstico de las condiciones actuales de la empresa por medio de la herramienta FODA, se identifican las críticas utilizando la matriz de análisis sistémico y se aplica el modelo servqual para detectar las principales causas que ocasionan la insatisfacción de los clientes sobre cada una de las cinco dimensiones de la calidad que propone el modelo servqual, con el fin de calcular la brecha entre las expectativas y percepciones del cliente respecto al servicio. Con la información anterior, en la segunda fase, se procede al diseño de la estrategia enfocada a impulsar la calidad en el servicio de la empresa.

Fase 1: Diagnóstico de la Empresa

Para iniciar con el diagnóstico, se realizó una valoración de la situación actual de la organización empleando el análisis FODA, el cual ofrece información relevante sobre las competencias funcionales de la organización con el fin de identificar el impacto de los factores internos y externos (Hill & Jones, 2011). En consecuencia, se realizó una reunión de trabajo en las instalaciones de la empresa de servicios nutricionales que se encuentran ubicadas en la ciudad de Orizaba, Veracruz, México. Contando con la participación del dueño y director general, los jefes de los diferentes departamentos, un consultor, los empleados y como moderador la coordinadora del proyecto. En primer lugar, se explicó brevemente a los integrantes de la organización los conceptos y características elementales de la herramienta FODA. Después, se repartieron post-it a cada participante y se les pidió anotar de forma personal las fortalezas, oportunidades, debilidades y amenazas que a su consideración influyen en la empresa, aclarando que podían aportar todas las ideas que surgieran en el ejercicio. En seguida, se analizaron cada una de las ideas y opiniones del grupo y se utilizó el diagrama de afinidad para agrupar los post-it con ideas semejantes, para enseguida pegar estos en una matriz según correspondía a cada elemento (Fortalezas, Oportunidades, Debilidades y Amenazas). Una vez que se completó este análisis, se obtuvo una perspectiva completa de la forma en que la empresa se encuentra operando; sin embargo, para efectos de la presente metodología únicamente se consideró trabajar con el análisis interno; puesto que, se enfoca en observar los recursos,

capacidades y competencias de la organización con el fin de identificar sus fortalezas y debilidades (Hill y Jones, 2011), tal como se presenta en la Tabla 1.

Tabla 1: Fortalezas y Debilidades de la Empresa. Fuente: Elaboración Propia

	Fortalezas	Debilidades
Análisis Interno	Certificaciones nacionales e internacionales. Equipo de trabajo profesional en área psicológica y nutricional. Colaboradores con motivación para el cambio. Características especiales del servicio que se oferta. Precio accesible. Tratamientos de origen 100% natural. Seguridad e higiene en el procedimiento. Condición financiera sólida. Base atractiva de clientes.	Falta de experiencia en la administración de empresas por parte del director general. Falta de una planeación clara. Dificultad para alcanzar la homogeneidad en el servicio. Problemas con la calidad en el servicio. Falta de atención a las necesidades del cliente. Procesos administrativos computarizados. No cuenta con página web. Infraestructura limitada.

En esta tabla, se presenta un listado de las fortalezas y debilidades, puesto que son los elementos que conforman el análisis interno de la empresa, el cual indica que la organización cuenta con fortalezas sólidas en las que puede confiar, lo que representa una serie de recursos que si son aprovechados correctamente provocaría un mayor beneficio; así también, se detectaron ciertas debilidades competitivas que es necesario superar.

Como un segundo paso se procede a la identificación de áreas críticas por medio de la matriz de análisis sistémico, la cual es una herramienta que permite identificar los factores que tienen mayor repercusión en el funcionamiento de la empresa y que a su vez son claves para el éxito de la organización (Hernández, 2012). Para la construcción de dicha matriz, se emplearon solamente los enunciados correspondientes al análisis interno y posteriormente se neutralizaron cada uno de los enunciados en factores. A partir de este resultado, se elaboró una matriz para valorar la capacidad de influencia de cada factor sobre los demás. Lo anterior permite establecer las variables con mayor impacto en la empresa, las cuales son: TIC´S, Finanzas sólidas, Servicio al cliente y Falta de atención a las necesidades del cliente. Lo que significa que estas variables tienen alto impacto y que si en alguna ocurre cualquier cambio afectará a la totalidad de la organización; por lo que si se modifican de forma correcta se puede mejorar el desempeño de la empresa. Así pues, dada la importancia de la calidad como una ventaja competitiva se llegó a la decisión de trabajar sobre el área referente a calidad en el servicio con el fin de generar estrategias dirigidas a movilizar de forma positiva a la empresa. Como tercer paso del diagnóstico, se realiza la evaluación de la calidad en el servicio de la empresa empleando el modelo servqual desarrollado por Parasuraman, Zeithaml y Berry (1985), cuyo propósito es identificar las expectativas y percepciones del cliente (Sánchez, 2013). Además dicho modelo, abarca las cinco dimensiones de la calidad: elementos tangibles, confiabilidad, capacidad de respuesta, seguridad y empatía, se adapta fácilmente a empresas PYMES y permite obtener información por medio de un cuestionario con base en las expectativas y percepciones del cliente. En la Tabla 3, se presenta un resumen de la aplicación modelo servqual.

Tabla 3: Resumen de la Aplicación del Modelo Servqual. Fuente: Elaboración Propia

Diseño del cuestionario	Adaptación del modelo servqual: 22 items de respuesta cerrada, se incluyen dos preguntas para recabar datos demográficos y un apartado para comentarios. Formato de respuesta: Escala de Likert de 5 puntos Magnitudes: muy de acuerdo (5), de acuerdo (4), indiferente (3), en desacuerdo (2), muy en desacuerdo (1). Prueba piloto: Realizada al 20% de los clientes.		
Aplicación del cuestionario	Aplicación del cuestionario: Al 100% de los clientes. Lugar y forma de aplicación: Las instalaciones de la empresa, al término de la consulta.		
Comprobación de la validez	Prueba de validez del instrumento: coeficiente de Alfa de Cronbach a las dos secciones del cuestionario.		
	Sección	**Número de atributos**	**Alfa de Cronbach**
	Expectativas	22	0.8308
	Percepciones	22	0.8193
	Lo anterior, que significa que el instrumento se considera con un nivel bueno de confiabilidad según el criterio general establecido por George, D. & Mallery, M. (2003). Fuente: (Universidad de Valencia, 2014)		

Esta tabla presenta un extracto de las actividades que se realizaron para la correcta aplicación del modelo servqual, con el objeto de conocer el sentir de los clientes respecto a cada dimensión.

En seguida se presentan las debilidades identificadas en la calidad en el servicio en función de las dimensiones evaluadas por los clientes con el modelo servqual. (Ver. Tabla 4).

Tabla 4: Debilidades Identificadas en la Calidad en el Servicio. Fuente. Elaboración Propia

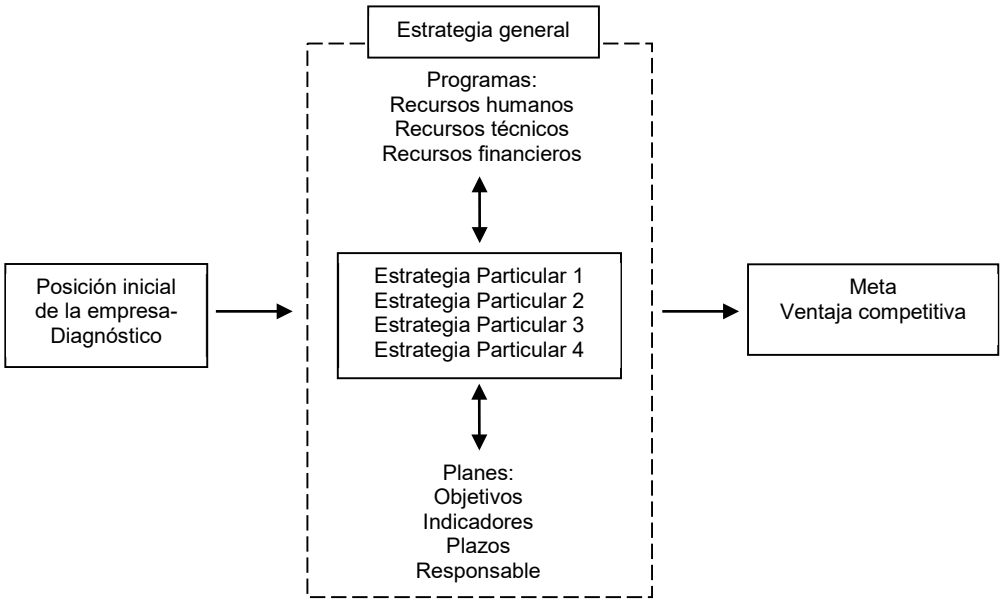
Dimensión	Brecha	Debilidades en el Servicio
Seguridad	-0.075	Empleados no poseen suficiente conocimiento del tratamiento naturista para responder preguntas
Tangible	-0.117	El área de espera es limitada y le resulta al paciente incomoda la espera en la empresa.
Empatía	-0.553	La atención no es personalizada por parte del nutriólogo.
		Horarios de atención y la forma de programar las citas no se ajusta a las necesidades de los pacientes.
Confiablidad	-0.660	Los errores en los registros y duplicidad en las actividades prolongan el tiempo de la consulta.
Capacidad de respuesta	-0.700	Los empleados no orientan de forma adecuada sobre los procedimientos administrativos.
		Los empleados no actúan con prontitud y habilidad resolver situaciones cotidianas o extraordinarias.

Esta tabla muestra la información obtenida sobre la valoración de la calidad en el servicio hecha por los clientes mediante la aplicación del modelo servqual, se observan las dimensiones del modelo y las debilidades detectadas en el servicio. Así mismo se encuentran marcadas las brechas de calidad que fueron calculadas estadísticamente para conocer las diferencias entre las exceptivas y percepciones de los clientes.

Fase 2: Diseño de la Estrategia

Tal como lo señala Porter (1996) las estrategias diseñadas estarán enfocadas a crear una posición competitiva ventajosa para la empresa dentro del sector de los servicios nutricionales; para lo cual se intenta generar capacidades distintas con el fin de alcanzar una ventaja competitiva sostenible. (Maroto, 2007). Por tanto, considerando la posición actual de la empresa, es posible desarrollar una estrategia general que a su vez se integra de cuatro estrategias particulares; las cuales gracias a la interacción entre los planes y programas llevaran a la empresa a lograr sus metas (Ver Figura 1).

Figura 1: Representación Gráfica de la Estrategia General Diseñada Para la Empresa de Servicios Nutricionales. Fuente. Elaboración Propia



En esta figura se muestra que partiendo de una posición inicial de la empresa, se genera una estrategia general que se compone de cuatro estrategias particulares, las cuales involucran una interacción con sus respectivos planes y programas con el fin de llegar a la meta fijada por la empresa para alcanzar una ventaja competitiva en el mercado.

Los resultados que se obtuvieron en el diagnóstico, permitieron conocer las áreas de oportunidad de la empresa; lo que dio origen al diseño una estrategia general, que para desarrollarla se establecieron cuatro estrategias particulares enmarcadas en programas relacionados con los recursos humanos, técnicos y financieros que garanticen la calidad en el servicio, mismas que al ejecutarlas de acuerdo a los objetivos y planes de acción establecidos, contribuyan a generar un cambio positivo en el desempeño de la empresa (Tabla 5). Sin dejar de considerar el enfoque al cliente como elemento básico para crear contenidos de valor en función de las principales fallas dentro de cada dimensión de la calidad en el servicio.

Tabla 5: Diseño Las Estrategias Particulares Que Conforman la Estrategia General Para la Gestión de la Calidad en el Servicio

Estrategia general de gestión de calidad en el servicio para una PYME de servicios nutricionales	Diagnóstico	Estrategias Particulares	Objetivo	Plan de Acción	Contenido de Valor
	Los errores en los registros y duplicidad en las actividades prolongan el tiempo de la consulta	Aplicación de las tecnologías informáticas en el proceso de consulta al paciente.	Agilizar la atención al paciente	Implantar en la empresa un sistema de información que permita una rápida actualización y disponibilidad de los expedientes y registros de los pacientes	Para lograr el incremento de los niveles de satisfacción de los clientes se establece una estrategia para mejorar los procesos operativos de la empresa través de la implementación de tecnológicas informáticas.
	Los empleados no orientan de forma adecuada sobre los procedimientos administrativos. Los empleados no actúan con prontitud y habilidad resolver situaciones cotidianas o extraordinarias.	Lograr que todos los miembros de la organización se involucren el enfoque basado en el cliente.	Ofrecer un servicio que cumpla con las expectativas de los pacientes	Realizar talleres de concientización y formación sobre la calidad en el servicio al cliente.	De acuerdo con el diagnóstico, se propone una estrategia que permita incrementar la satisfacción del cliente, fomentando la vinculación actitudinal y personal; por medio de la formación del personal en calidad del servicio, atención al cliente, desarrollo de habilidades, valores y capacidad de respuesta.
	Horarios de atención y la forma de programar las citas no se ajusta a las necesidades de los pacientes.	Estrechar la relación con los clientes mediante el uso de las TIC´S en la empresa para la creación de valor.	Lograr un canal de comunicación constante con el cliente.	Implementar una página web y hacer uso de redes sociales para mantener contacto constante con los clientes y ofrecerles servicios de valor que los beneficien.	Es necesario valorar la satisfacción del cliente con respecto a los medios de comunicación, por tanto se plantea una estrategia encaminada a mejorar los canales de comunicación como un elemento clave en la disminución de barreras entre el cliente y la empresa.
	El área de espera es limitada y le resulta al paciente incomoda la espera en la empresa.	Acondicionamiento del área de espera de los pacientes.	Atender eficientemente las necesidades de los pacientes que se encuentren en el área de espera de la empresa.	Realizar cambios en las instalaciones de la clínica con la finalidad de ofrecer un espacio cómodo para los pacientes.	Cumplir con las expectativas de los clientes en términos de ergonomía de las instalaciones propicia que la experiencia del cliente en la empresa sea placentera. Por ello, proyecta una estrategia que mejore los espacios en al área de espera.

En la tabla 5, se presenta el diseño de la estrategia general de la gestión de calidad en el servicio para una PYME de servicios nutricionales, el cual se integra por los diagnósticos resultantes de las diversas dimensiones de la calidad en el servicio y las respectivas estrategias particulares que se proponen para cerrar las brechas negativas encontradas entre el servicio que el cliente espera y lo el servicio que recibe y que además logren crear una ventaja competitiva para la empresa en el segmento de los servicios nutricionales.

RESULTADOS

Aplicando la metodología descrita, en la primera fase se realizó un diagnóstico con ayuda de la herramienta FODA con el objetivo de conocer las condiciones actuales de la empresa y determinar las áreas de oportunidad; así se obtuvo información sobre las cuatro variables con mayor impacto en la empresa (TIC´S, Finanzas sólidas, Servicio al cliente y Falta de atención a las necesidades del cliente), las cuales si se modifican de manera adecuada pueden movilizar a la organización de forma positiva hacia un mejor

desempeño. Por lo tanto, considerando la importancia de la calidad como una ventaja competitiva que se determinó trabajar en el área de calidad en el servicio para desarrollar estrategias dirigidas a impulsar de forma positiva a la empresa. Así pues, después de revisar la literatura sobre diferentes técnicas para evaluar la calidad de los servicios se utilizó el modelo servqual para realizar la valoración de las expectativas y percepciones del cliente logrando identificar las fallas en el servicio que ofrece la empresa en cada una de las cinco dimensiones que propone el modelo. Posteriormente en la segunda fase de la metodología, con base a los hallazgos del diagnóstico, se desarrolló una estrategia general formada de cuatro estrategias particulares para la gestión de la calidad en el servicio cuyo propósito es generar acciones enfocadas a cerrar las brechas negativas entre las expectativas y percepciones del cliente, mejorando el servicio que ofrece la empresa, lo que llevará a lograr la satisfacción de las necesidades de los clientes y la obtención de una ventaja competitiva, meta muy requerida para toda empresa.

CONCLUSIONES

La propuesta presentada en el presente estudio aporta el diseño de una estrategia general basada en la calidad en el servicio, la cual servirá de mucho a todas aquellas PYMES que se dedican a ofrecer servicios nutricionales, ya que inicialmente deberán iniciar por conocer claramente cuáles son sus áreas de oportunidad y a partir de ello, diseñar estrategias apropiadas, que corresponden a la realidad de la empresa, es decir, que la estrategia trazada estará alienada con las necesidades y características de la organización, facilitando su aceptación y adaptación por parte de los colaboradores. Una característica de la estrategia presentada es que las herramientas para examinar la organización son fáciles de aplicar y, a su vez, propician un profundo análisis de la empresa, que comprende un planteamiento de la situación real de la organización, y una deducción de las posibilidades de éxito del negocio. Además, una estrategia bien planificada y desarrollada claramente, indica las acciones que la empresa ha de emprender, las cuales han de estar orientadas a generar cambios en los procesos operativos y desarrollar capacidades que sean los pilares para lograr incrementar los niveles de satisfacción del cliente y hacer frente a las condiciones adversas que sufren las PYMES en el mercado; y así por ende, se asegure la permanencia de la empresa y se tenga como fin último la garantía de construir una ventaja competitiva.

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ASOCIACIÓN DEL CLIMA ORGANIZACIONAL Y LA SATISFACCIÓN LABORAL EN EMPRESAS DE SERVICIOS

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RESUMEN

Un tema fundamental para el desarrollo de las organizaciones que hoy impera en nuestro país, es la constante evaluación y monitoreo de los factores tendientes a elevar el nivel de satisfacción y el clima organizacional que los miembros de las empresas tienen o perciben en su trabajo. El presente estudio se llevó a cabo con empleados de tres empresas de servicios en Pachuca de Soto Hidalgo. Se utilizaron dos instrumentos, el de clima organizacional de Brown y Leigh y el de satisfacción laboral (S21/26) de J. L. Meliá, la muestra fue de 255 empleados, es una investigación de corte cuantitativo, descriptivo, correlacional, donde como resultado se identificó, que cuando más favorable es la percepción de clima organizacional en las empresas los empleados están satisfechos laboralmente.

PALABRAS CLAVE: Clima Organizacional, Satisfacción Laboral, Empresas de Servicios

ASSOCIATION OF ORGANIZATIONAL CLIMATE AND JOB SATISFACTION IN SERVICE COMPANIES

ABSTRACT

For Developing Organizations in our country, we have to talk about constant monitoring and evaluation of the factors for the organization members that tends to raise satisfaction level and organizational climate perception at work. This study had been executed with employees of three service companies at Pachuca, Hidalgo. The research was quantitative, descriptive and correlational with 255 employees as sample, using two tool types. Brown y Leigh organizational climate tool and J. L. Meliá (S21/26) job satisfaction. The findings were that when the employee have best organizational climate perception, are satisfied.

JEL: L29

KEY WORDS: Organizational Climate, Job Satisfaction, Service Companies

INTRODUCCIÓN

En las organizaciones el factor humano juega un papel importante, por ello es fundamental que se mantenga un adecuado clima organizacional y a su vez conlleve a los empleados a sentirse satisfechos laboralmente, por lo tanto, continua siendo de gran relevancia los estudios clima organizacional y satisfacción laboral, el diagnosticar y evaluar el clima organizacional, para conocer cómo son percibidos por los trabajadores en casos como: métodos y estilos de dirección, sistemas de estimación, reconocimiento, control y supervisión, comunicación, solución de problemas, toma de decisiones, entre otros (Aguilar, Pereyra y Alcazar, 2003), lo anterior permitirá a los directivos conocer las principales fuentes de insatisfacción de los trabajadores y, por ende, dirigir sus acciones específicas para mejorar o cambiar, o sea, planificar estrategias para influir tanto en el factor humanos como en el desarrollo de la organización. Lo que permite coadyuvar a la definición de las estrategias sin perder de vista al factor humano (Aguilar, Pereyra y Alcazar, 2003).

El tema del clima organizacional, adquiere especial interés por su influencia en los procesos organizacionales y psicológicos como: la comunicación, la toma de decisiones, la solución de problemas, el aprendizaje, la motivación entre otros, por ende, su influencia en la eficiencia de la organización y en la satisfacción de sus miembros. Por consiguiente la presente investigación tiene como objetivo principal presentar los resultados de la relación de dos constructos y sus dimensiones particularmente el clima organizacional y la satisfacción laboral, tiene corte cuantitativo, correlacional, con una muestra de 255 empleados de tres empresas de servicios de Pachuca de Soto Hidalgo, el estado de Hidalgo – México. Esta sustentado con la revisión de la literatura, donde se aborda los fundamentos teóricos tanto de clima organizacional como de satisfacción laboral y la importancia que los empleados lo perciban dentro de las empresas, Adicionalmente, se exponen algunos estudios recientes que se han desarrollado por otros investigadores en relación con la temática que se expone en este estudio. Finalmente, se presentan los resultados obtenidos, las conclusiones y referencias consultadas.

REVISIÓN DE LA LITERATURA

Méndez (2006) manifiesta que el origen del clima organizacional está en la sociología y lo refiere como el resultado de la forma en que las personas establecen los procesos de interacción social, que están influenciados por un sistema de valores, actitudes y creencias, así como también de su ambiente interno. La relevancia está en la función que cumple como vínculo entre aspectos generales, objetivos de la organización y el comportamiento subjetivo de los trabajadores. Con base en un enfoque objetivo, el clima refiere al conjunto de características permanentes que describen a una organización, la distinguen de otra e influyen en el comportamiento de las personas que la conforman, involucran el tamaño, la estructura organizacional, la complejidad de los sistemas, el liderazgo y las direcciones de metas. De acuerdo al enfoque subjetivo, se plantea como la opinión que el empleado se forma derivado de cómo se llevan a cabo las acciones en la organización.

De acuerdo con los enfoques anteriores se pudiera percibir que los empleados llegan al trabajo con ideas preconcebidas sobre sí mismos, quiénes son, qué se merecen, y qué son capaces de realizar. Lo que tiene que ver con: el estilo de los jefes, la estructura organizacional, y la opinión del grupo de trabajo, el empleo y su ambiente, cabe referenciar que el desempeño de un empleado no solo está gobernado por su análisis objetivo de la situación, sino también por sus impresiones subjetivas. Lo que implica que la investigación al ser una herramienta administrativa importante en la toma de decisiones, permite proyectar un incremento en la productividad, conducir la gestión de los cambios para el mejoramiento continuo y la supervivencia de las empresas (Segredo y Pérez, 2008). La variable Clima Organizacional es compleja, ya que se relaciona con múltiples factores que están presentes en la organización. Este constructo puede entenderse como: "*las características que distinguen una organización de otra, que perduran a través del tiempo y que influyen en el comportamiento de los trabajadores*" (García, 2006). El clima organizacional adquiere especial interés por su influencia en los procesos organizacionales y psicológicos como la comunicación, la toma de decisiones, la solución de problemas, el aprendizaje, la motivación y por ende, su influencia en la eficiencia de la organización y en la satisfacción de sus miembros.

Debe señalarse que el clima organizacional es un fenómeno cíclico, donde las características psicológicas de los trabajadores, tales como las actitudes, percepciones, personalidad y valores entre otros, sirven para interpretar la realidad y el impacto en la organización (González y Parera, 2005). En el caso de Hernández, Méndez y Contreras. (2012) mencionan que, con el paso de los años, las organizaciones han tenido un gran giro en la forma de realizar sus procesos y funciones, así como en la perspectiva y en la manera de como adaptan el trabajo, ya que actualmente se le otorga mayor grado de importancia al ambiente interno en el cual los colaboradores realizan sus actividades.
Esta temática ha sido abordada por múltiples autores y desde diversos puntos de vista, con el objetivo de analizar sus causas-efectos y plantear opciones de mejora en el ambiente de trabajo, desde una perspectiva

de desarrollo organizacional. De investigaciones que refieren al clima organizacional como se mencionan la de: García (2009) que concluye que la percepción y apreciación de los empleados con relación a los aspectos estructurales (proceso y procedimientos), las relaciones entre las personas y el ambiente físico (infraestructura y elementos de trabajo), afectan las relaciones e inciden en el comportamiento, lo que implica consecuentemente el desarrollo productivo. Hernández, Méndez y Contreras. (2012) determinaron que el clima organizacional está fundamentado en "percepciones colectivas del personal respecto a variables de la organización y a los procesos humanos que ocurren en la interacción cotidiana. Segredo (2013) expresa al clima organizacional como factor dependiente entre sí, aporta al desarrollo y al cambio organizacional. Domínguez, Ramírez y García (2013) refieren que cuando los empleados valoran positivamente el clima organizacional principalmente en las dimensiones de dirección y estructura, infraestructura, la permanencia y el desempeño personal existe una amplia aceptación del empleado y los jefes. Principalmente cuando no son únicamente preferencias del jefe.

Por lo tanto, al estudiar el clima organizacional es necesario, identificar por un lado, los diferentes elementos que constituyen el concepto de clima y por el otro, los diversos métodos de diagnóstico utilizados actualmente en las organizaciones y su desarrollo. Esto permitirá hacer un análisis de las actitudes de los trabajadores hacia la organización, al mismo tiempo que contribuyen al desarrollo de cambios efectivos en las mismas. Así mismo en virtud que las empresas en el país crecen bajo el contexto del perfeccionamiento empresarial, los estudios del clima se convierten en una tarea que debe ser diagnosticada, para entender cómo ven los empleados a la organización, determinar cuáles son los factores que influyen en ellos y comprender sus conductas, lo que permitirá el planteamiento de estrategias que beneficien el comportamiento del factor humano y eleven la productividad, alcancen la calidad en el trabajo, mejoren las relaciones laborales, la comunicación, que contribuyan a alcanzar la eficiencia de la organización (García, Hernández, Navarrete y Sánchez, 2014).

Tomando en consideración que en el marco de la psicología, la satisfacción laboral se ha conceptualizado de muchas maneras y coinciden ampliamente en la idea de concebirla como una respuesta afectiva del trabajador hacia diferentes aspectos de su trabajo, la cual estará condicionada por circunstancias del mismo y las características de cada persona (Cantera, 2003). Robbins y Judge, (2009) refieren que la satisfacción laboral depende tanto de las características individuales de cada persona, como de lo que realiza en el trabajo, es una sensación positiva que tienen el individuo sobre el trabajo propio, de ahí, que tendrá una actitud afectiva o emocional hacia las facetas en las que se presenta, produciendo satisfacción en áreas específicas de trabajo e insatisfacción en otras.

Por lo anterior, es lógico que cada vez sean más los estudios destinados a conocer y medir el nivel de satisfacción laboral, se identifica que esta puede estar asociada a variables que tienen que ver con la conducta humana. Sin embargo han surgido algunas interrogantes como: ¿Qué se entiende por satisfacción? y ¿Cuáles son sus diferencias con la motivación? y principalmente ¿Cuáles son los determinantes de satisfacción laboral? (Price, 2002). Situaciones que se han disipado a través de los resultados de investigaciones como las desarrolladas por: Fernández y Ovejero (1994) que determinaron que no se debe olvidar que entre la satisfacción y el rendimiento, existe otra variable esencial a tener en cuenta, que es la motivación. Para Robinson (1996) la asociación de la satisfacción en el trabajo y con la motivación, consideran que los factores involucrados, son distintos de aquellos factores que llevan a la insatisfacción en el trabajo, por lo que es conveniente estudiarlos por separado.

Las investigaciones de satisfacción laboral se han sustentado en diversas teorías que refieren a las normas de conducta del ser humano en las organizaciones y se consideran las confrontaciones de las experiencias profesionales que viven en su momento (Koontz y O'Donnel, 1993). Por mencionar algunas teorías, se encuentran: motivación e higiene, satisfacción laboral de Locke, privación relativa, equidad de Adams, la del valor, de los dos factores, entre otras.

La teoría de la motivación ha sido la de mayor influencia en el área de la satisfacción laboral, se basa en la creencia de que las relaciones de un individuo con su trabajo son básicas y que su actividad hacia el desarrollo de una buena labor, puede determinar el éxito o el fracaso de las personas. Esta teoría fue concebida con el fin de mejorar el conocimiento sobre el comportamiento de las personas en el trabajo y, en particular, sobre los factores (higiénicos y motivacionales) que determinan la satisfacción o insatisfacción en el mismo. Los factores higiénicos poseen una capacidad muy limitada para influir en el comportamiento de los trabajadores, en cambio los factores motivacionales son óptimos, elevan la satisfacción de modo sustancial (Chiavenato, 2003).

En el caso de Herzberg, determina en su teoría, que la satisfacción en el trabajo es función resultante de las actividades y estimulantes del cargo cuando se habla de los factores motivacionales y con respecto a los higiénicos puede derivar en la insatisfacción en el cargo, en el ambiente, en la supervisión, con los colegas y del contexto de la empresa en general, si es una percepción contraria. Robinson (1996) considera la relación del individuo con su trabajo como básica, en sus estudios, permitió que la gente describiera a detalle las situaciones en cómo se sentía en su ambiente laboral y esto influía en su actitud hacia el puesto, encontró que, lo opuesto a la satisfacción no es la insatisfacción y de igual manera lo opuesto a insatisfacción no es la no satisfacción. Lo que permitió la confrontación y cuando el clima organizacional que se observa es hostil, provoca roces constantes entre compañeros, ocasionados principalmente por una mala comunicación.

Con el paso del tiempo, la satisfacción en el trabajo ha pasado a ser considerada como una variable valiosa, como un componente esencial de la calidad de vida laboral. En la literatura, son numerables las investigaciones que consideran como variables antecedentes a la satisfacción laboral y el clima organizacional, se han identificado factores asociados que se agrupan en características personales (e.g., personalidad, edad, escolaridad, número de dependientes económicos), características del puesto (e.g., actividad, nivel jerárquico, salario, prestaciones) y características de las organizaciones (e.g. liderazgo, trabajo en equipo, estructura, apoyo). Autores como Chiang, Salazar y Nuñez (2007) han identificado asociaciones significativas entre los factores del clima organizacional y la satisfacción laboral, como son: comunicación interna, reconocimiento, relaciones interpersonales, calidad en el trabajo, toma de decisiones, objetivos de la institución, compromiso, adaptación al cambio, delegación de actividades y funciones, coordinación externa y eficiencia de la productividad.

Hablar de clima organizacional y satisfacción laboral aun con el paso del tiempo es un tema constantemente estudiado, ya que influye en el desarrollo de los empleados como personas. De igual manera es subrayado al relacionar la satisfacción en el trabajo con la felicidad y la confianza de los individuos, dado que el tratamiento del mismo como percepción genérica de situaciones (Patlán, Martínez y Hernández, 2012). Hernández, Sánchez y García (2013) refieren que los directivos, se notan preocupados ante diversas situación, ya que entienden que al enfrentarse con empleados con distintas necesidades, dificulta la relación y el ambiente laboral, pero a pesar de ello, desde años anteriores el capital humano se ha mantenido unidos y dispuestos a desarrollar un trabajo colaborativo. Todo lo anterior permite identificar que la satisfacción laboral se ha asociado en investigaciones a diversas variables como: motivación, burnout, esfuerzo, bienestar, participación, rendimiento, logro, clima organizacional, compromiso organizacional, liderazgo, nuevas tecnologías, entre otras, las investigaciones se han desarrollado en contextos con el personal de hospitales, empresas industriales, en PyMEs, en IES. Dirigidas a alumnos, profesores, secretarios, personal sanitario, de salud mental, entre otros y las investigaciones se han llevado a cabo en diversos países como: España, Perú, México, Estados Unidos, Venezuela, entre otros.

METODOLOGÍA

La metodología bajo la cual se desarrolló el estudio fue de diseño no experimental, de tipo cuantitativo, descriptivo, transversal, ex – post – facto, correlacional y explicativo. El instrumento se aplicó en un solo

momento a los empleados de tres empresas de servicios de Pachuca de Soto, Hidalgo. En el diseño de muestreo fue aleatorio estratificado, se obtuvo una muestra de 255 empleados de tres empresas de servicios.

Instrumento de Medición

Existió la necesidad de la integración de dos baterías, de clima organizacional y satisfacción laboral. Brown y Leigh considera seis factores para identificar la percepción que tienen las personas con respecto al clima organizacional, mismo que está integrado por 21 ítems, congregados en un conjunto de propiedades del ambiente laboral percibidas por los empleados. Los cuales son: apoyo del superior inmediato, claridad del rol, expresión de los propios sentimientos, contribución personal, reconocimiento y trabajo como reto, estos se agrupan en dos enfoques: uno relativo a la seguridad psicológica y el otro a la significación psicológica. Lo anterior se presenta en la Tabla 1.

Tabla 1: Operacionalización de la Variable de Clima Organizacional

Factores	Definición de los factores	No. de ítems	Unidad de medición	Escala de medición
Apoyo del superior inmediato	Percepción que tiene el subordinado ante la supervisión de su jefe hacia él.	5	El puntaje obtenido de las respuestas a los reactivos del instrumento de Brown y Leigh (1996) con 21 ítems	El instrumento está diseñado para ser utilizado con la escala de Likert y sumativa de 5 posiciones: 1= totalmente en desacuerdo 2= en desacuerdo 3= indeciso 4. de acuerdo 5= totalmente de acuerdo
Claridad del rol	Precisión de los empleados en la descripción de las funciones y expectativas de un trabajo. Situaciones del trabajo respecto a la manera de lograr, los niveles de estrés se incrementan y la satisfacción y el compromiso disminuye.	3		
Contribución personal	Percepción de un trabajador acerca de la importancia y significado de su trabajo como medio para el logro de las metas, si la persona siente que su esfuerzo tiene sentido, muy probablemente se sienta identificada y comprometida.	4		
Reconocimiento	Percepción que tiene el empleado con respecto a que la organización aprecia y valora el esfuerzo del trabajador, lo que trae como consecuencia mayor compromiso.	**3**		
Expresión de los propios sentimientos	Percepción del trabajador sobre consecuencias organizacionales para manifestar sus ideas y sentimientos. Si los miembros de la organización se sientes tratados como individuos muy probablemente se sientan más comprometidos y tener la libertad de poder expresar sus sentimientos.	4		
Trabajo como reto	Percepción del trabajador sobre el grado en el que su trabajo le exige el uso de sus capacidades y habilidades. Y tener la capacidad de enfrentarse a problemas y resolverlos con las habilidades y creatividad.	2		
	Total de ítems	**21**		

El instrumento de Clima organizacional está integrado en 6 dimensiones, 21 ítems, con escala de Likert de 5 puntos, fue desarrollado por Brown y Leigh (1996) y la determinación del Alpha de Cronbach alcanzo una puntuación de .903. Fuente: Elaboración propia a partir del fundamento teórico de clima organizacional (Kahn, 1990).

Para medir la variable de satisfacción laboral se utilizó el instrumento S21/26 desarrollado por Meliá, orientado al trabajo profesional que consta de 26 ítems, integrados en seis factores de que permiten identificar el grado de satisfacción percibido por los trabajadores dentro de sus centros de trabajo y pueden resultar satisfactorios de otros que no lo son, dichos factores se refieren a aspectos que tienen importancia central en las organizaciones, encierran el impacto de los individuos, grupos y estructuras, como son: satisfacción con la supervisión y participación en la organización, satisfacción con la remuneración y las

prestaciones, satisfacción intrínseca del trabajo, satisfacción con el ambiente físico, satisfacción con la cantidad de trabajo producido y satisfacción con la calidad de producción. En la Tabla 2 se presentan las características del instrumento de medición de la variable de satisfacción laboral.

Tabla 2:Operacionalización de la Variable de Satisfacción Laboral

Factores	Definición Conceptual de los Factores	No. de Ítems	Unidad de Medición	Escala de Medición
Satisfacción laboral con la supervisión y participación en la organización	Es la supervisión de los superiores y la relación con los mismos, la frecuencia de esta, la justicia con el trato recibido, la formación recibida y con la participación.	9		
Satisfacción laboral con la remuneración y las prestaciones.	Es el cumplimiento de convenios laborales, referente a incentivos económicos, salarios y a las negociaciones laborales	5		
Satisfacción laboral intrínseca del trabajo.	Es el trabajo por sí mismo, las oportunidades que ofrece el trabajo de hacer aquello que gusta o en lo que se destaca y la capacidad para decidir por uno mismo.	4	El puntaje obtenido de las respuestas a los reactivos del instrumento S26/21 de Meliá (1998) de 26 ítems	El instrumento está diseñado para ser utilizado con la escala de Likert y sumativa de 5 posiciones: 1= totalmente en desacuerdo 2= en desacuerdo 3= indeciso 4. de acuerdo 5= totalmente de acuerdo
Satisfacción laboral con el ambiente físico.	Es lo relativo al entorno físico y al espacio en el lugar de trabajo, la limpieza, higiene y salubridad, la temperatura, la ventilación y la iluminación.	4		
Satisfacción laboral con la cantidad de trabajo producido.	Es el ritmo y cantidad en que el trabajo se desarrolla y la satisfacción que produce al sujeto.	2		
Satisfacción laboral con la calidad de producción.	Son los medios materiales de los que el trabajador dispone para realizar su trabajo con calidad.	2		
	Total de ítems	**26**		

El instrumento de satisfacción laboral S21/26 está integrado en 6 dimensiones, 26 ítems, con escala de Likert de 5 puntos, fue desarrollado por Meliá en 1998, ha presentado para esta investigación un Alpha de Cronbach de .921. Fuente: Elaboración propia a partir de Meliá, 1998.

El instrumento de clima organizacional y sus factores que la integran, presentan un Alpha de Cronbach de .903 y en el instrumento de la variable de satisfacción laboral se identificó el Alpha de Cronbach de .921, lo que implica confiabilidad sumamente alta. Para ambos instrumentos se diseñó con una escala de likert de 5 posiciones, que corresponden a 1-totalmente en desacuerdo, 2- en desacuerdo, 3- indeciso, 4- de acuerdo y 5 totalmente de acuerdo.

RESULTADOS

Finalmente de los resultados se determinó a partir del coeficiente de correlación de Pearson la asociación de los seis factores de la variable de satisfacción laboral (SL), con los seis factores de la variable de clima organizacional y se identificó que el clima organizacional (CO) está correlacionado a la satisfacción laboral que los empleados perciben en la tres empresas de servicios de Pachuca de Soto Hidalgo (Ver tabla 3), identificando lo siguiente: En el factor de (S_{1SS}) SL con la supervisión y participación en la organización se observó una correlación significativa positiva con factores de CO tales como: (C_{1ASI}) ($r=.739$; $p\leq.01$), (C_{2CR}) ($r=.573$; $p\leq.01$), (C_{3CP}) ($r=.460$; $p\leq.01$), (C_{4R}) ($r=.858$; $p\leq.01$), (C_{5EPS}) ($r=.705$; $p\leq.01$) y (C_{6TR}) ($r=.212$;

p≤.01). Se identificó que cuando más favorable es la percepción de clima organizacional en las empresas los empleados están satisfechos con la supervisión y participación en la organización.

En el factor de (S_{2SR}) SL con la remuneración y las prestaciones se obtuvo correlación significativa positiva con los factores de la variable de CO como son: (C_{1ASI}) (r=.562; p≤.01), (C_{2CR}) (r=.552; p≤.01), (C_{3CP}) (r=.326; p≤.01), (C_{4R}) (r=.721; p≤.01), (C_{5EPS}) (r=.661; p≤.01) y (C_{6TR}) (r=.133; p≤.05). Lo que implica que los empleados cuando más favorable es el clima organizacional que perciben, están más satisfechos con las remuneraciones y las prestaciones. En el factor de (S_{3SI}) SL intrínseca del trabajo, se encontró una correlación significativa positiva con los factores de la variable de CO como son: (C_{1ASI}) (r=.345; p≤.01), (C_{2CR}) (r=.332; p≤.01), (C_{3CP}) (r=.341; p≤.01), (C_{4R}) (r=.435; p≤.01), (C_{5EPS}) (r=.368; p≤.01) y (C_{6TR}) (r=.183; p≤.01). Los resultados indican que los empleados perciben que entre más favorable es el clima organizacional, es mayor la satisfacción intrínseca del trabajo. En el factor de (S_{4SA}) SL con el ambiente físico, se observó una correlación significativa positiva con los factores de la variable de CO como son: (C_{1ASI}) (r=.517; p≤.01), (C_{2CR}) (r=.560; p≤.01), (C_{3CP}) (r=.380; p≤.01), (C_{4R}) (r=.507; p≤.01), (C_{5EPS}) (r=.671; p≤.01) y (C_{6TR}) (r=.178; p≤.01). Lo cual refleja que los empleados cuando perciben que es más favorable el clima organizacional es mayor la satisfacción laboral con el ambiente físico.

En el factor de SL con la cantidad de trabajo producido (S_{5SCT}), se identificó una correlación significativa positiva con los factores de la variable de CO como son: (C_{1ASI}) (r=.383; p≤.01), (C_{2CR}) (r=.513; p≤.01), (C_{3CP}) (r=.330; p≤.01), (C_{4R}) (r=.357; p≤.01), (C_{5EPS}) (r=.466; p≤.01) y (C_{6TR}) (r=.220; p≤.01). Lo que implica que los empleados entre más perciben que el clima organizacional es favorable, están más satisfechos con la cantidad de trabajo producido. Por último el factor de SL con la calidad de producción (S_{6SCP}), obtuvo una correlación significativa positiva con los factores de la variable de CO como son: (C_{1ASI}) (r=.514; p≤.01), (C_{2CR}) (r=.530; p≤.01), (C_{3CP}) (r=.517; p≤.01), (C_{4R}) (r=.546; p≤.01), (C_{5EPS}) (r=.599; p≤.01) y (C_{6TR}) (r=.404; p≤.01). Lo que indica que cuando mayor es el clima organizacional, mayor es la satisfacción con la calidad de producción. Los resultados demuestran que existe una relación estadísticamente significativa positiva entre los factores de clima organizacional, con los factores de la variable dependiente de satisfacción laboral, lo que implica que cuando los empleados perciben que existe un favorable clima organizacional se sienten más satisfechos laboralmente en la institución.

Tabla 3 : Coeficientes de Correlación de Pearson Entre los Factores de la Variable de Satisfacción Laboral y los Factores la Variable de Clima Organizacional

Factores de satisfacción laboral	*Factores de clima organizacional*					
	C_{1ASI} Apoyo del superior inmediato	*C_{2CR} Claridad del rol*	*C_{3CP} Contribución personal*	*C_{4R} Reconocimiento*	*C_{5EPS} Expresión de los propios sentimientos*	*C_{6TR} Trabajo como reto*
S_{1SS} Satisfacción con la supervisión y participación en la organización	.739**	.573**	.460**	.858**	.705**	.212**
S_{2SR} Satisfacción con la remuneración y las prestaciones	.562**	.552**	.326**	.721**	.661**	.133*
S_{3SI} Satisfacción intrínseca del trabajo	.345**	.332**	.341**	.435**	.368**	.183**
S_{4SA} Satisfacción con el ambiente físico	.517**	.560**	.380**	.507**	.671**	.178**
S_{5CT} Satisfacción con la cantidad de trabajo producido	.383**	.513**	.330**	.357**	.466**	.220**
S_{6CP} Satisfacción con la calidad de producción	.514**	.530**	.517**	.546**	.599**	.404**

El mayor valor en la correlación significativa entre los factores de satisfacción laboral con los factores de clima organizacional se identificó entre el factor de satisfacción con la supervisión y participación en la organización y el factor de reconocimiento (S1SS; C4R) (r=.858; p≤.01). De igual

forma se identifica que el menor valor obtenido se observó entre el factor de satisfacción con la remuneración y con el factor de trabajo como reto (S2SR; C6TR) (r=.133; p≤.05). $^{**}p \leq .01$; $^{*}p \leq .05$ Fuente: Elaboración propia a partir de los resultados de la correlación de Pearson.

CONCLUSIONES Y RECOMENDACIONES

Hoy en día resalta la importancia de la actividad que juegan los empleados dentro de las organizaciones, principalmente porque contribuyen a lograr los objetivos y metas establecidas. Por tal motivo la satisfacción laboral de los empleados es un factor determinante en las empresas, teniendo en cuenta lo que menciona Brüggemann (citado por Padrón, 1995) que la satisfacción es el resultado de una comparación entre lo que se hace y lo que debería de hacerse, de los resultados obtenidos es necesario poner atención en diversas acciones con el fin de lograr una percepción deferente de que existe satisfacción laboral y un buen clima organizacional. Por lo que se sugiere fortalecer en los empleados un clima organizacional: Propiciando un clima organizacional de alto reconocimiento, para que los empleados estén más satisfechos con la supervisión y participación en organización. Otorgando mayor reconocimiento y expresar sus sentimientos para que estén más satisfechos laboralmente, con la remuneración y las prestaciones, como incentivos y negociaciones.

Generando mayor apoyo del superior inmediato, definir con mayor claridad el rol que juega en la organización, la posibilidad de expresión de sus propios sentimientos para que estos estén más satisfechos laboralmente principalmente con la cantidad de trabajo que producen. Tener la claridad el rol que le corresponde a cada uno desempeñar, para que este satisfecho con la calidad de lo que producen y proporcionar los medios necesarios para realizar su trabajo. Lo anterior implica que los empleados tengan una relación cordial con su superior inmediato, que la supervisión que existe en la empresa sea adecuada. Que se dé cumplimiento a los convenios, que se evalúen las capacidades de los empleados para asignarles el trabajo adecuado de acuerdo a los que destacan. Así como asignarles el espacio propicio, proporcionar los materiales y recursos necesarios para realizar su trabajo, estableciendo la cantidad y calidad necesaria. Es fundamental que se considere propiciar y mantener un cordial clima organizacional entre los empleados de las empresas, que exista apoyo por parte del superior inmediato, que estén definidas las funciones dentro de las empresas, que tengan la posibilidad de plantear sus expectativas de trabajo, es necesario que se reconozca que el trabajo que realizan es de suma importancia para lograr las metas organizacionales, se debe apreciar y valorar el esfuerzo y las contribuciones de los empleados, así como permitirles expresar sus ideas y sentimientos, que sepan enfrentarse a problemas, que aplique sus habilidades y creatividad en la resolución de estos, todo lo anterior fortalecerá el clima organizacional y propiciará el desarrollo de actividades dentro de la institución.

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PROPUESTA DE UN SIMULADOR DE NEGOCIOS COMO MODELO CREATIVO DENTRO DEL PROCESO DE ENSEÑANZA-APRENDIZAJE DE LA FACULTAD DE CONTADURÍA Y ADMINISTRACIÓN DE LA UNIVERSIDAD VERACRUZANA, REGIÓN XALAPA

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RESUMEN

El aprendizaje debe concebirse como una herramienta y no sólo como un fin en sí mismo. En este sentido el aprendizaje debe desarrollarse en escenarios reales y es el resultado del estudio de modelos de enseñanza por parte del docente dentro del aula para lograr aprendizaje significativo en los estudiantes. Bajo este panorama, es que se realiza la siguiente investigación, la cual se enfoca en los modelos de enseñanza a través de los cuales se busca obtener un aprendizaje significativo que se pueda aplicar de manera real por los estudiantes. Con el fin de proponer un modelo creativo, se llevo a cabo un estudio documental en conjunto con los resultados obtenidos de una investigación cuantitativa-descriptiva preeviamente realizada, sobre los procesos de enseñanza – aprendizaje dentro de la Facultad de Contaduría y Administración, región Xalapa de la Universidad Veracruzana. Con lo anterior fue posible plantear una propuesta que permita más adelante ser desarrollada y evaluada dentro de la facultad.

PALABRAS CLAVES: Modelo, Enseñanza - Aprendizaje, Simulador

PROPOSAL OF A SIMULATOR BUSINESS MODEL AS A CREATIVE MODEL WITHIN THE TEACHING – LEARNING PROCESS IN THE ACCOUNTING AND ADMINISTRATION FACULTY OF THE UNIVERSITY OF VERACRUZ (UNIVERSIDAD VERACRUZANA), CAMPUS XALAPA, IN THE SOCIAL

ABSTRACT

Learning must be conceived as an instument and not only as a goal itself. In this sense learning it should be developed in real-world scene and is the result of the study of models of teaching by teachers in the classroom to achieve meaningful learning in students. Under this scene, it is that the next research is done, which focuses on teaching models through which it seeks to obtain a significant learning that can be applied in a real way by students. In order to propose a creative model, we were carried out a desk study together with the results of a quantitative-descriptive research charts ahead made on the teaching - learning within the School of Accounting and Administration, region Xalapa Universidad Veracruzana. With the above was possible to raise a proposal to later be developed and evaluated within the faculty.

JEL: I21, I23, I29, O31, O34, O35

KEYWORDS: Model, Teaching – Learning, Simulator

INTRODUCCIÓN

El propósito del proceso de enseñanza - aprendizaje radica en formar personas con capacidad para detectar problemas de su realidad, analizarlas y actuar sobre ellas; por tanto, contribuir positiva y eficazmente en su sociedad, de forma participativa. Por lo anterior, "el aprendizaje se concibe como productivo, esto es, que el estudiante sea capaz de analizar su contexto social, desarrollar ideas al respecto, y resolver los problemas que se presenten en su vida social" (Núñez Chan y A. Tiburcio Silver, 2002: 2). Actualmente los modelos de enseñanza – aprendizaje representan para el docente una base que les permite el desarrollo de actividades diarias, ya que en la implementación se debe tener un criterio flexible para involucrar varios modelos. Los modelos están más o menos articulados y se fundamentan en teorías que permiten a los profesores, con mayor o menor éxito, ejercer su profesión. (Nicolás Martínez Valcárcel, 2004) Lo anterior, nos permite observar que en nuestro quehacer en el aula debemos adaptar y utilizar diferentes modelos de enseñanza con base en las características de los estudiantes y con ello lograr que tengan un aprendizaje significativo. Se considera importante analizar los procesos de enseñanza – aprendizaje que se llevan dentro del aula que actualmente se aplica en la Universidad Veracruzana (específicamente en la Facultad de Contaduría y Administración, región Xalapa), para ver si se logra crear un aprendizaje significativo en los estudiantes para que puedan aplicarlo en su vida diaria. Se realiza una investigación teórica sobre los diferentes modelos de enseñanza a través de los cuales se puede lograr un aprendizaje significativo y creativo para que los estudiantes puedan aplicarlo de manera real mediante la propuesta de un simulador de negocios.

REVISIÓN LITERARIA

Modelos de Enseñanza - Aprendizaje

La enseñanza no puede entenderse más que en relación al aprendizaje; y esta realidad relaciona no sólo a los procesos vinculados a enseñar, sino también a aquellos vinculados a aprender. El aprendizaje surgido de la conjunción, del intercambio... de la actuación de profesor y estdiante en un contexto determinado y con unos medios y estrategias concretas. "La reconsideración constante de cuáles son los procesos y estrategias a través de los cuales los estudiantes llegan al aprendizaje"(Zabalza, 2001:191). Tomando como referencia a Contreras, entendemos los procesos enseñanza - aprendizaje como simultáneamente un fenómeno que se vive y se crea desde dentro, esto es, procesos de interacción e intercambio regidos por determinadas intenciones (...), en principio destinadas a hacer posible el aprendizaje; y a la vez, es un proceso determinado desde fuera, en cuanto que forma parte de la estructura de instituciones sociales entre las cuales desempeña funciones que se explican no desde las intenciones y actuaciones individuales, sino desde el papel que juega en la estructura social, sus necesidades e intereses". Quedando, así, planteado el proceso enseñanza - aprendizaje como un "sistema de comunicación intencional que se produce en un marco institucional y en el que se generan estrategias encaminadas a provocar el aprendizaje (Contreras, 1990:23).

Tenemos que comprender que el proceso de enseñanza – aprendizaje debe ser un espacio en el cual el estudiante debe ser el protagonista y nosotros como docentes debemos ser facilitadores del conocimiento, aplicando estrategias de aprendizaje que les permitan construir un conocimiento con el cual sean capaces de reflexionar, tomar decisiones y lograr una trabajo colaborativo en el aula. A.M. Martinez, (1995) señala que el estudiante haga suyo los objetivos que se desean lograr es un momento esencial para el cumplimiento real y no formal de los mismos. La forma en que se presenten y se trabajen los objetivos con los alumnos, debe ser tal que se logre en la mayor medida posible su implicación con los mismos (130) Una primera aproximación al concepto de modelo sería la de ser "una representación simplificada de la realidad" (Escudero, 1981:9), desde la filosofía vendría definido como "interpretación o representación simbólica y esquemática que permite dar cuenta de un conjunto de fenómenos" (Rus, J. 1999: 258). Igualmente Rodríguez (1986) lo expresa como: "imagen homeomorfa de un objeto, entendiendo por homeomorfo que

la reproducción no es multívoca, pero que tampoco se incluyen en el modelo todas las discriminaciones que podrían hacerse" (194). "Un modelo de enseñanza no es sino una descripción de un ambiente de aprendizaje" (Joyce Bruce, 2002:55). Dentro de los ambientes de aprendizaje debe haber una planificación de los cursos que se van a impartir, de los materiales y las estrategias de enseñanza que se van a aplicar. No debemos perder de vista que los modelos de enseñanza que apliquemos en nuestra facilitación deben de brindarles herramientas útiles de aprendizaje a nuestros alumnos.

Un modelo de enseñanza es un plan estructurado que puede usarse para configurar un curriculum, para diseñar materiales de enseñanza y para orientar la enseñanza en las aulas. Puesto que no existe ningún modelo capaz de hacer frente a todos los tipos y estilos de aprendizaje, no debemos limitar nuestros métodos a un modelo único, por atractivo que sea a primera vista (Joyce y Weil, 1985: 11)

Para poder identificar un modelo de enseñanza-aprendizaje necesitamos conocer sus características, que podemos descubrir con tres preguntas (Porlán R., 1998):

¿Qué enseñar? - Enfoque
¿Cómo enseñar? - Metodología
¿Qué y cómo evaluar? – Evaluación

Con lo anterior, cada modelo de enseñanza cuenta con un docente, el estudiante y los saberes con los que trabajarán dentro del ambiente de aprendizaje. Teniendo presente estos actores se puede identificar que modelo de enseñanza es el que se está aplicando aunque en ocasiones se pueden tomar algunos elementos de cada modelo, fusionarlos y aplicarlos en el aula. Existen diferentes tipos de modelos. A continuación se mencionan los más relevantes. Modelo Tradicional: Conocido como modelo de transmisión o perspectiva tradicional, concibe la enseñanza como un verdadero arte y al profesor/a como un artesano, donde su función es explicar claramente y exponer de manera progresiva sus conocimientos, enfocándose de manera central en el aprendizaje del alumno. En este modelo, el alumno es visto como una página en blanco, un mármol al que hay que modelar, un vaso vacío o una alcancía que hay que llenar. Dentro de este modelo se pueden distinguir dos enfoques principales: el primero, es un enfoque enciclopédico, donde el profesor es un especialista que domina la materia a la perfección y el segundo enfoque es el comprensivo, donde el profesor/a es un intelectual que comprende lógicamente la estructura de la materia y la transmite a modo que los alumnos la lleguen a comprender.

Con lo anterior, podemos decir que en este modelo el alumno es el centro de atención del maestro, el cual le transmite todos sus conocimientos y con ello se logra el aprendizaje dentro del ambiente de aprendizaje. Modelo Conductista: Propone que la base fundamental de todo proceso de enseñanza-aprendizaje se encuentra representada por un reflejo condicionado, es decir, por la relación asociada que existe entre la respuesta y el estímulo que la provoca. La teoría conductista se basa en las teorías de Ivan P. Pavlov (1849-1936) y se centra en el estudio de la conducta observable para controlarla y predecirla. Su objetivo es conseguir una conducta determinada. En este modelo no se desarrolla la creatividad, sólo se desarrolla la memoria. El docente (la persona que enseña) es el encargado de provocar estímulos en los alumnos para generar el conocimiento y se presentan los "premios" y "castigos" con base en el resultado que logre tener el alumno dentro del aula. Modelo constructivista: El constructivismo es una teoría que "propone que el ambiente de aprendizaje debe sostener múltiples perspectivas o interpretaciones de realidad, construcción de conocimiento, actividades basadas en experiencias ricas en contexto" (Jonassen, 1991). En el constructivismo lo que se busca es generar un aprendizaje activo en los alumnos y que ellos mismos construyan su propio conocimiento con base en las enseñanzas previas impartidas. En otras palabras, de manera individual cada uno de los alumnos crea y construye su propio conocimiento a medida que va aprendiendo, reflexionando y a través de la experiencia que éstos adquieren.

La experiencia conduce a la creación de esquemas. Los esquemas son modelos mentales que almacenamos en nuestras mentes. Estos esquemas van cambiando, agrandándose y volviéndose más sofisticados a través de dos procesos complementarios: la asimilación y el alojamiento (Piaget, J. 1955).
Con lo anterior, podemos decir que este modelo a través de la experiencia y las enseñanzas aprendidas logra que el individuo vaya creando en su mente su propio conocimiento y a su vez, lo modifique y actualice en la medida que va aprendiendo y adquiriendo su propia experiencia. Modelo de enseñanza Sudbury: Las escuelas Sudbury operan basadas en dos premisas: libertad educativa y gobernación democrática. Lo anterior es que los estudiantes están completamente libres a escoger cómo utilizar su tiempo. ("Educación Sudbury", Edublogs, 2011) En este modelo se plantea que para aprender y generar un conocimiento no es necesario el estar dentro de un aula y que un maestro comparta sus conocimientos. Lo que busca es que el estudiante tenga confianza en sus ideas y se le da la libertad de que aprende lo que es de su interés para que el aprendizaje adquirido perdure por años. Así mismo, argumenta que los alumnos deben realizar su aprendizaje y crear su propio conocimiento a través del esfuerzo realizado por ellos mismos y en el ritmo que ellos se establezcan. Modelo de enseñanza proyectivo: Este modelo se basa en el aprendizaje a través de la formulación de proyectos, en donde el docente propone un "pretexto" que es un elemento de interés para los interactuantes en el desarrollo de la propuesta. (Ortíz, F, 2008) En este modelo se desarrolla el potencial de los estudiantes, permite que exista un trabajo colaborativo y de convivencia entre los participantes y se logra la construcción del conocimiento a través de la experiencia.

Simuladores Empresariales

Un simulador de negocios, es una herramienta lúdica de aprendizaje, que pretende la reproducción de un sistema económico, financiero y/o empresarial. Los simuladores de negocios permiten recrear las principales operaciones de las organizaciones en el mundo real, tales como producción, finanzas, mercadotecnia y recursos humanos. ("Emprendiendo", BLOG DE WORDPRESS.COM, 2011) Lo que busca un simulador es colocar al estudiante es una situación en donde tenga que aplicar los conocimientos adquiridos en el aula y los aplique en situaciones reales, en las cuáles tiene que tomar decisiones, a analizar el entorno en el que se encuentra y le brinda la oportunidad de descubrir cuáles son las habilidades y las competencias que ha adquirido. Los simuladores de negocio te ofrecen diversas modalidades de participación, de manera que hay la oportunidad de seleccionar la que mejor se adapte a tus necesidades. Cada alternativa ofrece un entorno de simulación distinto, por si lo deseas participar en todas ellas. ("Los simuladores de negocios", Simulador de negocios, 2013) Los simuladores empresariales aproximan al alumno a un ambiente de trabajo real y le muestran que los conocimientos teóricos adquiridos en el aula se aplican en la práctica de la disciplina, por ello que deben aprender a analizar, reflexionar, tomar sus propias decisiones con base en las situaciones que les sean planteadas en el simulador. Una de las ventajas de utilizar este tipo de modelo creativo es que desarrolla en los alumnos destrezas mentales, las cuales son explotadas cuando el estudiante a partir de su experiencia y aprendizaje adquirido es capaz de hacer frente a la situación en la que se encuentre.

Los simuladores de negocios se pueden clasificar como: Generales: cuando están orientados a mostrar el uso de las estrategias a nivel de negocios y las principales decisiones que debe tomar la dirección general de una empresa. Entre los principales tenemos al Business Policy Game, Business Strategic Game, CEO, Threshold y el Multinational Management Game. Específicos: cuando están enfocados a simular las actividades de un área específica de una empresa como marketing, finanzas y producción. Entre los principales simuladores de este tipo tenemos al: Markstrat, Brandmaps, Marketplace, Shoes: A marketing game y Marketing Simulation, los cuales están orientados a simular las actividades de marketing; Fingame: para el área de finanzas; Forad: enfocado al área de finanzas internacionales; Intopia: para los negocios internacionales; The Management / Accounting Simulation: para el área de contabilidad. ("Centro de Simulación Empresarial" Tecnológico de Monterrey, 2004)

METODOLOGÍA

Esta investigación viene antecedida por una investigación cuantitativa, descriptiva no experimental, donde se realiza un análisis del grado de significación de las relaciones previstas en el proceso de enseñanza-aprendizaje y la adecuada inserción del estudiante al mundo laboral. En contraposición, a partir de los resultados anteriores, se aplicó una metodología cualitativa, que permitiera a través del método deductivo indirecto una indagación más amplia de las actitudes, opiniones, percepciones y preferencias de los estudiantes. De esta forma, más allá de las evaluaciones cuantitativas, mediante una triangulación teórica se lograra proponer un modelo que fortaleciera el proceso de enseñanza-aprendizaje de los estudiantes.

Objetivo

El objetivo general es analizar si el modelo de simulación de negocios es una estrategia que puede generar aprendizaje significativo en el estudiante.

RESULTADOS

Con base a las necesidades de los estudiantes de las licenciatura en Administración y Gestión y Dirección de Negocios de la Universidad Veracruzana -identificadas en la investigación intitulada Impacto de la enseñanza-aprendizaje en los estudiantes de la Facultad de Contaduría y Administración de la Universidad Veracruzana región Xalapa- de llevar a cabo prácticas profesionales para adquirir experiencia profesional, se desarrolla la propuesta del simulador de negocios "Business Virtual Experience - bUVe" con el objetivo de que el alumno experimente en una plataforma virtual, la toma de decisiones en diferentes roles organizacionales con base a las áreas de trabajo en la simulación. "bUVe" simula un mundo virtual que incluye 4 regiones /países con características específicas de consumo para cada uno. El alumno vivirá la experiencia de haber sido contratado por una compañía productora de vainilla responsable también de su comercialización y distribución en todos las regiones del mundo virtual; su participación consistirá en la toma de decisiones en las áreas de capital humano, producción, marketing y distribución para lograr el liderazgo de la empresa ante otras dos compañías con las cuales competirán durante toda la simulación.

El alumno podrá elegir, entre otras especificaciones el nombre de la empresa, nombre de su producto y presentación, precio, medios para su promoción, canales de distribución, salarios y modelo de capacitación, para ello el alumno deberá apoyarse con recursos teóricos atendidos en el aula como capitalización bursátil, índice de rendimiento sobre la inversión, benchmarking y métodos de desarrollo de personal, por mencionar algunos. La simulación se desarrolla en cinco periodos de evaluación, dichos periodos son semanales en los que el administrador (académico asignado a la experiencia educativa) presentará diferentes retos a las empresas (de acuerdo al avance en clases), éstos retos representan problemáticas reales de la industria y que afectarán el desempeño de la empresa tales como problema de cosecha, incremento en precio de gasolina, aumento de impuesto, problemas con maquinaria y bienes, etc. Que deberán atender los alumnos siempre cuidando la participación del mercado. Para ayuda del estudiante en la toma de decisiones, el simulador emitirá informes al cierre de cada periodo donde se indicará la participación del mercado, volumen de ventas e ingresos netos de cada compañía; también existirán otros recursos que la compañía puede adquirir como estudios de canal, proyecto de benchmarking, estudios del consumidor, entre otros.

Así mismo, el simulador da la opción al administrador de elegir entre tres diferentes niveles de simulación: básico, intermedio, avanzado para que el contenido varíe de acuerdo al nivel de avance en la licenciatura. Cada nivel presentará retos más complejos y mayor competencia para la empresa. La participación se desarrollaría en equipos de cinco integrantes que intercambiarán roles cada periodo. los estudiantes que participarán en la simulación, serán aquellos que se encuentren cursando los creditos de área terminal su septimo periodo de inscripción o cubran el 70% de avance programático. Al término de la simulación se

presentará un informe final que indique los resultados globales para indicar que equipo ha logrado mayor volumen de ventas.

Descripción del Sistema

El sistema que se realizará va a correr en un servidor que se contratara. El sistema va a ser una aplicación web, donde los estudiantes podrán ingresar mediante el explorador de la computadora o teléfono móvil, que se van a registrar utilizando su matrícula y así simular un mundo virtual donde viva la experiencia de formar su propia empresa. El nivel del simulador será determinado de acuerdo a la experiencia educativa que estén tomando durante el curso, podrán crear una empresa virtual que configurarán el nombre de la empresa, el nombre de su producto y presentación, precio, medios para su promoción, canales de distribución, canales de distribución y modelo de capacitación. Una empresa virtual estará formada por varios estudiantes, y cada uno de ellos contara con un rol especifico que desempeñara y podrá tomar decisiones a partir de formularios y que las áreas sobre las cuales tomara las decisiones son producción, ventas, distribución, mercadotecnia y recursos humanos.

Además el sistema va a determinar a través de algoritmos, que empresa ha desarrollado mejor su desempeño y calidad del producto, de acuerdo a los parámetros que cada estudiante ingreso en el área correspondiente. Habrá una sección para que los estudiantes vean reportes sobre cada una de las áreas en específico así como en términos generales el comportamiento de las empresas competidoras.

Características: El diseño del sistema será con el Framework de html Bootstrap. Así como la programación del lado del cliente será JavaScript utilizando Angular. Por el lado del servidor el lenguaje de programación será PHP utilizando el Framework CodeIgniter.

Metodología Para la Simulación

La metodología que se empleará es SSADM (Análisis de sistemas estructurado y método de diseño).
Es un enfoque de sistemas para el análisis y diseño de sistemas de información. Una de las principales características de SSADM es la participación intensiva de los usuarios en la etapa de análisis de requisitos. Esta metodología cuenta con las siguientes etapas:

Estudio de viabilidad.
Investigación del entorno actual
Opciones del sistema de negocios
Requisitos de especificación
Opciones del sistema técnicas
Diseño lógico
Diseño físico

Modelo Para el Desarrollo del Sistema

MVC (Modelo Vista Controlador) Es un patrón de arquitectura de software que separa los datos y la lógica de negocio de una aplicación de la interfaz de usuario y el módulo encargado de gestionar los eventos y las comunicaciones.

Requerimientos del Sistema

PHP
JavaScript
Framework CodeIgniter

Framework Bootstrap
HTML5
CSS3
Apache
Manejador de base de datos MySQL

CONCLUSIONES

Lo que se pretende con este estudio es que nuestros estudiantes cuando egresen de la licenciatura tengan la capacidad de pensar, crear, tomar decisiones y resolver problemas; para ello necesitamos brindarles las herramientas necesarias para que puedan desarrollarse y enfrentarse de manera exitosa en el campo laboral. Lo anterior, nos llevó a analizar los diferentes tipos de modelos de enseñanza que se pueden llevar en el aula y el modelo constructivo es el que permite que nuestros estudiantes lleven a la práctica lo que aprenden y logren tomar decisiones dentro de escenarios reales. Recordemos que para el constructivismo la enseñanza no es una simple transmisión de conocimientos, es dotar al estudiante de métodos de apoyo que le permitan construir su propio saber y no ser entes pasivos de conocimiento sino que aprendan construyendo su propia estructura cognitiva. ("Modelos de Enseñanza" Wikipedia, 2015) Hoy en día la innovación es una actividad que no puede faltar en los procesos de enseñanza – aprendizaje que se lleven dentro del aula. Para mejorar las condiciones de aprendizaje es necesario que el docente tenga una actitud proactiva y que genere en los estudiantes un aprendizaje significativo y didáctico.

Las innovaciones en el aula son tan variadas como intensas y tienen como principales protagonistas al profesorado y a equipos de trabajo, que desarrollan unas prácticas formativas de naturaleza colaborativa. (Domínguez, Medina, & Sánchez, 2011) Entre estas innovaciones destacan el análisis de las interacciones en la clase, la construcción del sistema metodológico del profesorado y las nuevas programaciones curriculares, así como los procesos más pertinentes para que el profesorado avance en el conocimiento y formación de sus competencias y de los estudiantes, conscientes del papel creativo de las prácticas formativas y de la necesaria implicación de los actores en el proceso de enseñanza-aprendizaje (Medina, 1988, 1995, 2003, 2009, 2010). Consideramos que es muy importante generar experiencia en los estudiantes dentro de su formación profesional y es por ello nuestra propuesta de un simulador de negocios. El simulador de negocios es una herramienta de apoyo en el proceso de enseñanza – aprendizaje porque le permite al estudiante aplicar en un ambiente real de negocios los conocimientos aprendidos en el aula y le da la oportunidad de solucionar problemas y tomar decisiones.

El proyecto de simulación "bUVe" busca generar experiencia laboral a los alumnos en Administración y Gestión y Dirección de Negocios de la Universidad veracruzana así como, innovar en los métodos de enseñanza para cumplir el modelo educativo vigente en dicha institución, adaptando las tendencias mundiales de formación profesional. La experiencia virtual que genera la simulación dotaría de seguridad al alumno, fomentaría la capacidad de análisis, la participación en diferentes roles dentro de la organización y permite un proceso de gestión de conocimiento. Un modelo de simulación creativo, atendería las necesidades de actualización de programas educativos en la Universidad Veracruzana cuidando el presupuesto institucional por el bajo costo de su realización, promovería la capacitación constante de plantilla docente y posicionaría a dicha institución como la primera Universidad Pública en América Latina en desarrollar su propio modelo de simulación.

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EFICIENCIA DE BENEFICIOS EN LA INDUSTRIA HOTELERA EN ESPAÑA

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RESUMEN

Este trabajo emplea un modelo de frontera estocástica para estudiar la eficiencia de beneficios en la industria hotelera en España en el periodo 2008-2012. También se analizan dos factores potencialmente relacionados con la ineficiencia de beneficios: el tamaño y la localización. Los resultados muestran significativas ineficiencias de beneficios que se mantienen constantes durante el periodo. Además, la evidencia sugiere que el nivel de ineficiencia está relacionado con el tamaño y la localización de los hoteles. Este resultado tiene importantes implicaciones tanto para los decisores públicos como para la dirección de los hoteles.

PALABRAS CLAVE: Eficiencia de Beneficios, Frontera Estocástica e Industria Hotelera

PROFIT EFFICIENCY IN THE SPANISH HOTEL INDUSTRY

ABSTRACT

This paper uses a stochastic frontier model to study profit efficiency in the Spanish hotel industry between 2008 and 2012. Two factors potentially related to profit inefficiency are also discussed: size and location. The results show that significant profit inefficiencies remained constant during the period. Furthermore, evidence suggests that the level of inefficiency is related to the size and location of hotels. These results have important implications for public policy makers and hotel management.

JEL: M21; L80

KEYWORDS: Profit Efficiency; Stochastic Frontier and Hotel Industry

INTRODUCCIÓN

La industria hotelera se ha convertido en un sector económico estratégico para muchos países, hasta el punto de convertirse en uno de los actores principales de la economía mundial y representando, según datos de UNWTO (2015), el 10% del PIB mundial y generando 1 de cada 10 empleos. Por ello, han sido numerosos los trabajos que se han ocupado de estudiar la eficiencia en el sector (Arbelo, Pérez-Gómez, González-Dávila y Rosa-Gónzalez, 2015; Assaf y Magnini, 2012; Assaf y Cvelbar, 2011; Pulina, Detotto y Paba, 2010; Barros, Dieke, Santos, 2010; Assaf, Barros, Josiassen, 2010; Chen, 2009; Reynold y Biel, 2007; Barros y Santos, 2006, Barros y Mascarenhas, 2005; Barros y Alves, 2004; Brown y Ragsdale, 2002; Anderson, Folk y Scott, 2000; entre otros), revelando la importancia de ésta para mejorar los resultados de los hoteles. No obstante, todos estos estudios se han desarrollado siguiendo una metodología y marco conceptual estándar, centrada más en la capacidad de un hotel para minimizar sus costes y no tanto en maximizar sus beneficios. El objetivo de maximización del beneficio ha tenido nula o apenas atención en la investigación en la industria hotelera. Este objetivo, no solo requiere que los bienes y servicios se produzcan al mínimo coste, sino que también exige que se maximicen los ingresos. El concepto que mejor recoge estos dos importantes objetivos económicos es el de *eficiencia de beneficios* (Berges y Mester, 1997), que se define como el ratio entre el beneficio actual y el beneficio máximo posible. La eficiencia de

beneficios así definida es el concepto de eficiencia más apropiado para evaluar el resultado global de una empresa, ya que integra tanto la capacidad para minimizar sus costes como para maximizar su ingreso, englobando así a las ineficiencias de costes y a las ineficiencias de ingreso.

Las ineficiencias de ingreso tienen su origen en una elección del mercado y/o estrategia competitiva errónea, reflejando el fracaso para producir un valor del output más alto (dado un nivel de outputs y de precios de los inputs). Alternativamente, una empresa puede también tener ineficiencias de ingreso si la respuesta a los precios relativos de los outputs es mala y produce poco de los productos o servicios de alto margen y mucho de los de bajo margen. De este modo, las ineficiencias de ingreso son análogas a las de costes ya que, en ambos casos, provocan una pérdida neta del valor real, tanto si la pérdida es en términos de un menor valor del output producido o un mayor valor de los inputs consumidos. Por tanto, estimar la eficiencia de beneficios es mucho más importante para la dirección de los hoteles que la visión parcial que ofrece la eficiencia de costes, lo cual exige que los gerentes presten similar atención tanto a la reducción de los costes como al incremento de los ingresos. De esta forma, el propósito de este trabajo es, primero, estimar la eficiencia de beneficios en el sector hotelero empleando un modelo de frontera de beneficios estocástica y, segundo, examinar los efectos que el tamaño y la localización de los hoteles tienen sobre dicha eficiencia. Este estudio hace dos importantes contribuciones a la literatura: (1) es el primer trabajo que aporta evidencia empírica de las eficiencias de beneficios en la industria hotelera usando una metodología de frontera de beneficios estocástica y (2) el estudio también analiza cómo está afectando los factores *tamaño* y *localización* a dicha eficiencia. La estructura del resto del trabajo es la siguiente: en la sección 2 se hace una revisión de la literatura, en la sección 3 se plantea el modelo empírico. La descripción de los datos y los resultados empíricos se presentan en la sección 4. Finalmente, se discuten las conclusiones e implicaciones del trabajo.

REVISIÓN DE LA LITERATURA

La literatura sobre eficiencia en la industria hotelera se ha centrado básicamente en estudiar el concepto de eficiencia de costes, ignorando el importante papel que las ineficiencias de ingreso tienen sobre el resultado de los hoteles. Éste análisis se ha realizado siguiendo fundamentalmente dos metodologías, el análisis envolvente de datos (DEA) y la aproximación de frontera estocástica (SFA). El DEA ha sido empleado por autores como Barros (2004b), Wang, Hung y Shang (2006a, 2006b), Hadad, Hadad, Malul y Rosenboim (2012), Fernández y Becerra (2013), De Jorge y Suárez (2014), Parte-Esteban y Alberca-Oliver (2015), entre otros. Pero esta metodología presenta dos importantes inconvenientes; primero, considerar todo el error como ineficiencia y, segundo, ignora los precios, por lo que solo es posible estimar la ineficiencia técnica que se produce al emplear demasiados inputs o producir pocos outputs. El modelo SFA es una metodología paramétrica donde una empresa es considerada ineficiente si sus costes están por encima de la frontera de costes óptima. Su principal característica es que asume que el término de error es compuesto, es decir, está formado por la ineficiencia y una perturbación aleatoria. Esto es, se entiende que una empresa se desvía de la frontera como consecuencia tanto de la ineficiencia como de fluctuaciones aleatorias. La metodología SFA ha sido empleada también por numerosos autores para estimar las eficiencias de costes en la industria hotelera (Anderson, Fish, Xia y Michello, 1999; Barros, 2004a, Wang, Lee y Wong, 2007; Chen, 2007; Barros, Dieke y Santos, 2010; Bernini y Guizzardi, 2010; Assaf y Magnini, 2012; entre otros). Los modelos SFA tienen la ventaja, primero, de permitir la descomposición del error entre una parte aleatoria y la ineficiencia y, segundo, los parámetros obtenidos a través de esta metodología gozan de propiedades estadísticas conocidas al ser estimados mediante técnicas econométricas.

En nuestro conocimiento, sólo el trabajo de Arbelo, Pérez-Gómez, González-Dávila y Rosa-González (2015) examina la eficiencia de beneficios en la industria hotelera en España entre 2007 y 2011 para una muestra de 345 hoteles, pero empleando una metodología distinta a la usada en este estudio, la *distribution-free approach* (DFA). Los autores encuentran fuertes ineficiencias de beneficios, alrededor del 86,1%,

frente a tan solo el 18,4% de ineficiencias de costes, lo cual pone de manifiesto la importancia de la ineficiencia por el lado de los ingresos debido al fracaso en producir un valor del output más alto.

METODOLOGÍA: MODELO DE FRONTERA DE BENEFICIOS ESTOCÁSTICA

Para estimar la eficiencia de beneficios en el sector hotelero esta investigación emplea la función de beneficios alternativa especificada por Berger y Mester (1997), la cual establece como variable dependiente el beneficio y como variables independientes las cantidades de outputs y el precio de los inputs, considerando que la variable output permanece fija mientras que su precio varía libremente y afecta al beneficio. La eficiencia de beneficios se estima como el ratio entre el beneficio actual de un hotel y el beneficio potencial máximo que podría alcanzar. La eficiencia así definida no es más que la proporción del beneficio máximo que obtiene un hotel. La posibilidad de disponer de datos de panel permite obtener estimaciones más fiables de la eficiencia, ya que ello proporciona un nivel de eficiencia para cada hotel a lo largo de todo el periodo de tiempo estudiado. Normalmente los modelos de datos de panel suponían que la eficiencia era invariante en el tiempo. Sin embargo, la propuesta del modelo de Battese y Coelli (1992) introduce la idea de que la eficiencia puede variar entre empresas y a lo largo del tiempo. La función de beneficio alternativa se define como:

$$\pi_{it} = f\,(y_{it}, w_{it})\exp(v_{it})\exp(-u_{it}) \qquad (1)$$

$$i = 1, \ldots, N \text{ empresas}; t = 1, \ldots, T \text{ períodos}$$

donde π es la variable beneficio del *i*-ésimo hotel para el *t*-ésimo año, f representa la forma funcional elegida, *y* es el vector de las cantidades de outputs del *i*-ésimo hotel para el *t*-ésimo año, *w* es el vector de precios de las cantidades de inputs del *i*-ésimo hotel para el *t*-ésimo año, u_{it} representa las ineficiencias encontradas que reducen el beneficio y v_{it} representa el error aleatorio. Para facilitar la estimación de la ineficiencia, se asume que el error aleatorio y la ineficiencia, v y u, son separables del resto de la función de costes. De acuerdo con Battese y Coelli (1992), se asume que v_{it} son variables aleatorias que están independientes e idénticamente distribuidas como $N(0, \sigma_v^2)$ e independientes de u_{it}. Asimismo, u_{it} se consideran variables aleatorias no-negativa, idéntica e independientemente distribuida como una $N(\mu, \sigma_u^2)$ y truncada en el cero, donde $u_{it} = u_i exp\{-\eta(t-T)\}$ y η es un parámetro a estimar. Asimismo, utilizaremos la parametrización propuesta por Battese y Corra (1977) donde σ_v^2 y σ_u^2 son reemplazadas por $\sigma^2 = \sigma_v^2 + \sigma_u^2$ y $\gamma = \sigma_u^2/(\sigma_v^2 + \sigma_u^2)$. El parámetro γ estará entre 0 y 1, y nos permite comparar la importancia relativa de la ineficiencia *u* respecto al error aleatorio *v*. Finalmente, la frontera de beneficios estocástica puede estimarse usando técnicas de máxima verosimilitud. La función log-likelihood de este modelo viene dada en Battese y Coelli (1993). La eficiencia de beneficios (EB) se define como la ratio entre el beneficio actual del i-ésimo hotel (π_{it}) y el beneficio potencial máximo que podría alcanzar (π^{max}), esto es:

$$EB_{it} = \frac{\pi_{it}}{\pi^{max}} = \frac{f(y_{it}, w_{it})\, exp(v_{\pi it})\, exp(-u_{it})}{f(y_{it}, w_{it})\, exp(v_{it})} = exp(-u_{it}) \qquad (2)$$

DATOS Y RESULTADOS EMPIRICOS

Los datos empíricos para estimar la frontera de beneficios estocástica, fueron obtenidos de la base de datos SABI (El Sistema de Análisis de Balances Ibéricos (SABI) es una base de datos que contiene información de los balances de más de 1,2 millones de empresas españolas y más de 350.000 empresas portuguesas). de

acuerdo con la categoría 551 (hoteles y alojamientos similares) de la clasificación nacional de actividades económicas, CNAE-2009. Del total de hoteles, se eliminaron aquellos para los que los datos eran incompletos o su actividad principal no era la administración y explotación de un hotel. Finalmente, la muestra está compuesta por un panel de datos balanceado de 231 hoteles en España entre 2008 y 2012 (total 1155 observaciones). Todas las variables nominales son transformadas en variables reales del 2011 usando el índice de precios al consumo del sector. Para estimar la eficiencia de beneficios en el sector hotelero en España se especifica una función de beneficios translog (Se impone las restricciones estándar de simetría y homogeneidad lineal en el precio de los inputs en la estimación de los parámetros de la expresión (3) como, $\delta_{jk} = \delta_{kj}$, $\theta_{ls} = \theta_{sl}$, $\sum_{l=1}^{m} \rho_l = 1$, $\sum_{s=1}^{m} \theta_{ls} = 0$, $\sum_{l=1}^{m} \vartheta_{jl} = 0$. Esta función puede expresarse como:

$$ln\,\pi_{it} = \alpha_0 + \sum_{j=1}^{n} \beta_j lny_{j,it} + \sum_{l=1}^{m} \rho_l lnw_{l,it} + {}^1\!/_2 \sum_{j=1}^{n}\sum_{k=1}^{n} \delta_{jk} lny_{j,it} lny_{k,it} + {}^1\!/_2 \sum_{l=1}^{m}\sum_{s=1}^{m} \theta_{ls} lnw_{l,it} lnw_{s,it} + \sum_{j=1}^{n}\sum_{l=1}^{m} \vartheta_{jl}\, ln\, y_{j,it}\, ln\, w_{l,it} + v_{it} - u_{it} \quad (3)$$

La función de beneficios presenta un inconveniente cuando se usa la forma funcional translog. Como la variable dependiente (beneficios) puede tomar valores negativos, al aplicar logarítmico puede que no esté definida. Para resolver este problema, en este trabajo se opta por la metodología propuesta por Bos y Koetter (2007), que consiste en crear una variable independiente adicional, a la que denominan *Indicador de los beneficios negativos* (NPI), que toma valores 1 para aquellos hoteles con beneficio positivo ($\pi > 0$) y es igual al valor absoluto del beneficio cuando el hotel incurra en pérdidas ($\pi < 0$). Conjuntamente, la variable dependiente (π) toma valores 1 cuando los beneficios son negativos y su valor correspondiente cuando son positivos; así, tanto los hoteles con beneficios como los hoteles con pérdidas, son incluidos en el estudio. Ello produce una mejora en la estabilidad del ranking de la estimación de la eficiencia y su precisión, mejorando el poder discriminatorio de la función de beneficios translog (Esta novedosa metodología ha sido empleada por autores como, Hasan, Koetter y Wedow (2009) y Tabak, Fazio y Cajueiro (2013). La selección de las variables inputs y outputs se ha realizado en función de estudios previos y especialmente de lo desagregado del balance y cuenta de pérdidas y ganancias que proporciona la base de datos SABI. Especificaremos dos outputs, *ingresos operativos*, correspondiente a las dos principales actividades de un hotel, alquiler de habitaciones y servicio de comida y bebidas, y *otros ingresos operativos*, relativo a los ingresos por alquiler de locales, lavandería, salones de belleza y peluquería. Asimismo, definiremos los inputs de un hotel como los elementos necesarios para generar su ingreso total (Anderson et al., 1999); estos inputs son: el número de empleados equivalentes a tiempo completo, gasto total en comida y bebida, otros gastos de explotación y capital físico. El precio de los inputs no puede ser observado directamente, por tanto, debe aproximarse a partir de la información disponible. Todas estas variables son detalladas a continuación,

Variables outputs:

y_1 = *Ingresos operativos* (habitaciones, comida y bebida)

y_2 = *Otros ingresos operativos*

Variables inputs:

w_1 = *Precio del trabajo* (estimado como el gasto total en salarios, incluido los costes de la seguridad social, dividido por el número de empleados equivalentes a tiempo completo)

w_2 = *Precio de la comida y bebida* (estimado como el gasto total en comida y bebida dividido por los ingresos de explotación)

w_3 =*Precio de otros gastos de explotación* (estimado como otros gastos de explotación divido por los ingresos de explotación)

w_4 = *Precio del capital físico* (estimado como la depreciación del activo fijo dividido por el activo fijo)

La variable dependiente de la función frontera de beneficios es el EBIT (π, earnings before interest and taxes). Tabla 1 recoge los estadísticos descriptivos de las variables entre 2008 y 2012.

Tabla 1: Estadísticos Descriptivos de las Variables: 2008-2012

	Media	**Máximo**	**Mínimo.**	**SD**
π, EBIT*	410	40168	-16756	3047
y1, ingresos operativos*	10116	68509	1195	10823
y2, otros ingresos operativos*	388	13036	1	1129
w1, precio del trabajo*	29	48	10	5
w2, precio de la comida y bebida	0,17	0,62	0,01	0,08
w3, precio otros gastos operativos	0,33	1,00	0,05	0,14
w4, precio del capital físico	0,076	0,834	0,003	0,081

* En miles de euros.

El software utilizado para la estimación de la función frontera es el FRONTIER 4.1 desarrollado por Coelli (1996). La estimación de los parámetros de la frontera de beneficios translog expresadas en la ecuación (3), se recoge en la tabla 2.

Tabla 2: Estimación Máximo-Verosimilitud de la Función Frontera de Beneficios

Variables	**Coeficientes**	**T-Ratio**
Constante	22,7397**	2,2311
ln (y1)	-0,4425	-0,3015
ln (y2)	0,7160***	1,6096
ln (w1/w4)	-8,9137*	-3,4729
ln (w2/w4)	1,9972***	1,6583
ln (w3/w4)	7,5600*	4,1718
½ (ln (y1))2	0,0657	0,4682
ln (y1) * ln (y2)	-0,1019*	-2,6778
½ (ln (y2))2	0,0271***	1,3442
½ (ln (w1/w4))2	1,6004*	3,5929
ln (w1/w4) * ln (w2/w4)	-0,4860*	-2,6360
ln (w1/w4) * ln (w3/w4)	-1,1214*	-3,6810
½ (ln (w2/w4))2	0,1674***	1,3056
ln (w2/w4) * ln (w3/w4)	0,3285**	2,1256
½ (ln (w3/w4))2	0,9328*	3,9278
ln (y1) * ln (w1/w4)	0,2793***	1,5660
ln (y1) * ln (w2/w4)	0,0214	0,2035
ln (y1) * ln (w3/w4)	-0,2850**	-2,2928
ln (y2) * ln (w1/w4)	0,0152	0,2153
ln (y2) * ln (w2/w4)	0,0378	0,8884
ln (y2) * ln (w3/w4)	-0,0138	-0,2661
NPI	-0,9615*	-111,20
$\sigma^2 = \sigma_v^2 + \sigma_u^2$	1,9304*	5,1802
$\gamma = \sigma_u^2/(\sigma_v^2 + \sigma_u^2)$	0,6107*	8,0099
M	0,6983***	1,6836
η	-0,0148	-1,0701
Función log likelihood	-1651,4	
Test LR (con un número de restricciones=3)	294,76*	
Número de observaciones = 1155		

* Significativo al 1% ($p < 0{,}001$) ** Significativo al 5% ($p < 0{,}05$) *** Significativo al 10% ($p < 0{,}10$)

El parámetro γ es el ratio entre la varianza de la componente de ineficiencia y la varianza del error compuesto, y recoge el porcentaje de la desviación de la frontera que es explicado por la ineficiencia. Como se observa en la tabla 2, el valor de $\gamma = 0{,}6107$ y significativamente distinto de 0, lo cual confirma la importancia del componente de la ineficiencia en la explicación de la desviación de los hoteles de su frontera de beneficios eficiente. Por tanto, se verifica la correcta especificación del modelo y se confirma la idea de que una parte muy significativa de la variabilidad de la eficiencia de beneficios entre las empresas hoteleras viene explicada por la existencia de diferentes niveles de ineficiencia de costes y de ingresos. También se observa en la tabla 2 que la estimación de η es negativa, sugiriendo que la eficiencia de beneficios empeora a lo largo del periodo de estudio. Sin embargo, este efecto no es estadísticamente significativo ya que no se puede rechazar la hipótesis nula de que $\eta = 0$, por tanto, podemos afirmar que la ineficiencia es invariante en el tiempo. Una vez presentado los resultados de la estimación de la función de beneficios, en la tabla 3 se muestra la eficiencia de beneficios media, máxima y mínima por año y para el periodo 2008-2012.

Tabla 3: Eficiencia Media de Beneficios

Año	**2008**	**2009**	**2010**	**2011**	**2012**	**Media 2008-2012**
Eficiencia media	41,76%	41,34%	40,92%	40,51%	40,09%	40,92%
Máxima	83,45%	83,24%	83,03%	82,81%	82,59%	83,02%
Mínima	6,64%	6,38%	6,13%	5,89%	5,65%	6,14%
SD	0,2198	0,2201	0,2203	0,2205	0,2207	0,2203

N = 231

El nivel medio de la eficiencia de beneficios se mantiene prácticamente constante a lo largo de los años estudiados, pasando del 41,76% en el 2008 al 40,09% en el 2012 y una media para el conjunto de los 5 años del 40,92%. Si bien la eficiencia decrece ligeramente entre el 2008, año de comienzo de la crisis, y el 2012, año en el que la crisis toca fondo, se puede afirmar que el sector hotelero en España ha reaccionado relativamente bien a la crisis. Sin embargo y sorprendentemente, existe una correlación negativa entre la eficiencia de costes (No presentada aquí por no ser objeto de estudio de este trabajo y la eficiencia de beneficios, aunque no significativamente distinta de cero (Correlación de Pearson es igual a -0,002 y no significativamente distinta de cero (0,953). Un nivel medio de eficiencia de beneficios del 40,92% estaría indicando que los hoteles están perdiendo en media un 59,08% de su beneficio potencial máximo. Si el beneficio medio del sector actualmente es de 410 mil euros (ver tabla 1), su beneficio potencial máximo es de aproximadamente 1.002 mil euros (El beneficio potencial máximo es calculado como el ratio entre el beneficio medio actual y la eficiencia de beneficios media estimada), por tanto, la pérdida media de beneficios de los hoteles por no operar en su frontera de beneficios eficiente es de 592 mil euros (La pérdida media de beneficios debido a la ineficiencia en la producción es calculada multiplicando el beneficio potencial máximo por la ineficiencia) . Para estudiar los efectos que el tamaño, medido por el activo total medio (ATM), y la localización (urbano vs vacacional) tiene sobre la ineficiencia de beneficios se llevó a cabo un análisis de ANOVA.

La tabla 4 presenta los resultados de la diferencia de eficiencia para los dos factores. El resultado para la localización revela que la diferencia de eficiencia es significativa a un nivel del 5%, siendo la eficiencia media para los hoteles vacacionales (44,0%) un 18,6% mayor que la eficiencia de los hoteles urbanos (37,1%). Señalar que los hoteles urbanos son principalmente hoteles de negocios, mientras que los vacacionales son hoteles que se dirigen básicamente al mercado del ocio. Para el factor tamaño (pequeño, medio y grande) los resultados también revelan que las diferencias de la eficiencia son significativas a un nivel del 5%; la eficiencia media para los pequeños hoteles (35,9%) es menor que la de los hoteles medianos (44,6%) y ésta mayor que la de los grandes hoteles (41,1%). Ello estaría indicando que los hoteles con un tamaño entre 10 y 50 millones de euros de ATM son un 24,2% y un 8,5% más eficiente que los hoteles con

un ATM inferior a 10 millones de euros y los hoteles con un ATM superior a 50 millones de euros, respectivamente.

Tabla 4: Resultado de la ANOVA Para los Factores Que Afectan a la Eficiencia de Beneficios

	Eficiencia beneficios media	F	Sig.
Localización	37,1%	5,794	0,017
Urbano (N=103)	44,0%		
Vacacional (N=128)			
Tamaño	35,9%	3,768	0,025
Pequeño* (N=83)	44,6%		
Medio** (N=108)	41,1%		
Grande*** (N=40)			

* *< 10 millones de euros de activo total medio* ** *Entre 10 y 50 millones de euros de activo total medio*

*** *> 50 millones de euros de activo total medio*

CONCLUSIONES

La maximización de los beneficios, no solo requiere que los bienes y servicios se produzcan al mínimo coste, sino que también exige que se maximicen los ingresos. El concepto que mejor recoge estos dos importantes objetivos económicos de una empresa es el de eficiencia de beneficios. Sin embargo, su estudio ha tenido nula o muy poca atención en la investigación sobre la industria hotelera. Dado que la eficiencia juega un papel crucial en la determinación del resultado global de los hoteles, la estimación de la eficiencia de beneficios podría ser muy útil para proporcionar a los decisores públicos y directivos evidencias empíricas sobre la competitividad del sector hotelero, y plantear posibles estrategias que mejoren su resultado. Este trabajo emplea un modelo de frontera estocástica para estimar la eficiencia de beneficios de 231 hoteles en España durante el periodo 2008-2012. Asimismo, también se estudia cómo está afectando el tamaño y la localización a la ineficiencia de beneficios de los hoteles.

Los resultados obtenidos permiten concluir que, Durante el periodo de tiempo analizado la eficiencia de beneficios ha permanecido invariante alrededor del 40,92%, esto es, los hoteles están desperdiciando más del 50% de su beneficio potencial. La dirección de los hoteles debería mejorar la gestión de los ingresos. Ello tendría un efecto positivo sobre la competitividad y el resultado del sector. Los hoteles vacacionales son más eficientes que los hoteles localizados en un área urbana, lo cual estaría revelando que las condiciones naturales e infraestructuras del entorno donde se ubica el hotel tiene un impacto significativo sobre la eficiencia. Por último, los resultados empíricos también muestran que la ineficiencia encontrada depende significativamente del tamaño del hotel, siendo los hoteles entre 10 y 50 millones de ATM los más eficientes. Estas conclusiones tie*nen importantes implicaciones tantos para los decisores públicos como para la dirección de las empresas hoteleras. Las autoridades públicas deben fomentar políticas dirigidas a la mejora de las infraestructuras relacionadas con el sector y de conservación del entorno natural, ya que ello tendría un importante impacto sobre la competitividad y el resultado de los hoteles. Del mismo modo, la dirección de los hoteles más ineficientes debería buscar mejorar su eficiencia implantando estrategias similares a los hoteles más eficientes.*

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IMPACTO DEL USO DE LAS REDES SOCIALES EN LA GESTION DEL CAPITAL HUMANO EN LOS SERVICIOS DE CONSULTORIA EN LA CIUDAD DE AGUASCALIENTES

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RESUMEN

El presente artículo tienen como finalidad demostrar cual es el impacto y efectividad que se tienen con el uso de las redes sociales dentro de los procesos de reclutamiento y selección de personal que realizan las prestadoras de estos servicios, como son los despachos de consultoría de recursos humanos, agencias de colocación de personal, ubicadas en la Ciudad de Aguascalientes. El tema de investigación fue elegido por el gran desarrollo industrial y de crecimiento de empresas en la ciudad, además del gran número de agencias y despachos que proporcionan este tipo de servicios como parte preponderante de los productos que ofrecen. Por otra parte el gran uso e involucramiento que actualmente tienen las personas con relación a redes sociales, generando con ello un recurso expuesto a conocer un sinnúmero de factores que una persona expone de forma pública hacia la sociedad. Sirviendo esto como una herramienta adicional a las utilizadas en los procesos de reclutamiento y selección de personal.

JEL: M5, M55 M550

PALABRAS CLAVE: Reclutamiento y Selección de Personal, Redes Sociales

"IMPACTO DEL USO DE LAS REDES SOCIALES EN LA GESTION DEL CAPITAL HUMANO EN LOS SERVICIOS DE CONSULTORIA EN LA CIUDAD DE AGUASCALIENTES"

ABSTRACT

This paper proposes is show what is the impact and effectiveness, linkages between human resource systems, process of recruitment and personnel selection and the use of social network, activity that currently is development by employments as providers of this kind of services such; Consulting Human Resource Agencies, Consulting Staffing that is located in Aguascalientes, City. The research of this topic by chosen by the important industrial development and growth of enterprises in this place and the large numbers of agencies that actually are supported with appropriate mechanisms and human resource tools, like a important ways of overcoming new process and systems to find right persons from the labor market. Moreover, human resource development must be reviewed from time to time to keep in step with the changing environment the great use and the involvement currently with the social networks. Lastly, the connection and exposed that people is doing by this way reveals that human resource development is closely linked to other human resource and companies making the social networks a highlights the key challenges faced of process and systems like an important part of the kind of service that the agency staff offer.

JEL: M5, M55 M550

KEY WORDS: Recruitment and Selection of Personnel, Social Networks, Human Capital, Employment Agencies, Human Resources, Headhunter and E-Recruitment

INTRODUCCIÓN

Las redes sociales han logrado que las personas en el mundo participe de forma activa y permanente en este esquema de comunicación, a tal grado que no solo es utilizado como un esquema de comunicación informal, sino que ciertos esquemas y enfoques de la información que se consigna en ella, sea utilizada como un recurso que ayuda en procesos de gestión de capital humano, que mediante al análisis, estudio e interpretación de elementos que ahí se muestran, cada día son utilizados para colaborar en la toma de decisiones en los procesos de selección de personal. El tema seleccionado es por la naturaleza actual de este tipo de recursos, en los cuales un gran número de la población está interactuando de forma activa, desde diferentes puntos de ubicación y en diversos momentos de un día, lo que hace de ello un punto relevante de estudio para el tema estudiado en particular.

El trabajo desarrollado buscara conocer el impacto que estas redes tienen, en su forma, uso, grado y aplicación de las mismas en los procesos de reclutamiento e inclusive busca identificar hasta qué punto las redes sociales impactan en la selección de un nuevo empleado a la empresa. La naturaleza de la investigación se define de carácter cuantitativo, de un periodo transversal, no experimental se obtendrá la información mediante una encueta formal prediseñada, por su nivel será un trabajo descriptivo explicativo, de carácter actual, cuya fuente documental y vida, realizando trabajo de campo y apoyo bibliográfico, el método utilizado fue el analítico-sintético, y la técnica fue la recopilación y análisis de datos, a través de la aplicación de una entrevista estructurada. Los resultados obtenidos señalan la manera en como las agencias están haciendo uso de las redes sociales de Internet, no obstante se identifican algunas consideraciones y afectaciones con el uso de las mismas, además de destacar las áreas de oportunidad que se tiene con el empleo de estos recursos, además de conocer el costo beneficio que los organismos encuestados señalan que obtienen al emplear estas herramientas. Asimismo se realiza una propuesta de modelo de reclutamiento y selección sugerido para la contemplación de esta herramienta en un proceso previamente estructurado en la gestión de Capital Humano.

REVISIÓN LITERARIA

Reclutamiento es el proceso mediante el cual una organización trata de detectar empleados potenciales, que cumplan los requisitos adecuados para realizar un determinado trabaja, atrayéndolos en cantidad suficiente de modo que sea posible una posterior selección de algunos de ellos, en función de las exigencias del trabajo y de las características de los candidatos; teniendo en cuenta que el primer paso para atraer candidatos reside en conocer la empresa y sus necesidades (Cuervo García 1994, citado en Editorial Vértice, 2007, pág. 3). Cuando hablamos de reclutamiento interno se trata de que la empresa está buscando candidatos dentro de la misma organización, esto puede traer como ventaja la disminución en el periodo de entrenamiento y mantiene la motivación del personal ya que se le permite al trabajador poder subir de puesto (sentido vertical) o poder hacerlo en el mismo puesto pero en diferentes sucursales (sentido horizontal). Para realizar un reclutamiento externo la empresa cuanta con varias opciones para poder lograrlo como son: base de datos de las solicitudes de personal, agencias de colocación, centros de formación, internet, periódico. "La principal ventaja de este reclutamiento es que existe la introducción de nuevas aportaciones a la empresa, nuevos puntos de vista opiniones que pueden enriquecer a la empresa" (Insa, 2007, pág. 74). El proceso de selección de personal consta de 4 etapas: a) Análisis de necesidades de empleo (análisis y valoración de puestos); b) Reclutamiento (interno y externo); c) Selección; d) incorporación a la organización." (Editorial Vértice, 2007, pág. 2. El producto final de este paso consiste en recabar todos los formularios de empleo

los cuales serán analizados y elegidos los que más se apeguen a las características deseadas los cuales pasarán al siguiente paso el cual es la selección. Cuando ya se han elegido los formularios de empleo se inicia la fase de selección la cual puede definirse como "la elección del hombre adecuado para el cargo adecuado, o más ampliamente, entre los candidatos reclutados, aquellos más adecuados a los cargos existentes en la empresa, con miras a mantener o aumentar la eficiencia y el desempeño laboral" (Chiavenato 1999, citado en Editorial Vértice, 2007, pág. 4). Para poder realizar esto la empresa realiza una serie de pruebas, valoraciones y entrevistas las cuales podrán permitir la reducción de candidatos para elegir al idóneo para el puesto, sin embargo no el que tenga las calificaciones más altas es el indicado, se debe tener en cuenta varios aspectos como por ejemplo la posible integración en un concreto ambiente laboral, que englobará en su entorno los aspectos físicos y sociales. El fin de la selección es encontrar personas adecuadas para el puesto que sean eficientes en el puesto.

Redes Sociales

Georg Simmel a comienzos del siglo XX, fue el primer estudioso que pensó directamente en términos de red social. Sus ensayos apuntan a la naturaleza del tamaño de la red sobre la interacción y a la probabilidad de interacción en redes ramificadas Redes sociales hay fundamentalmente de dos tipos: Analógicas o Redes sociales Off-Line: y Digitales o Redes sociales On-Line:

Para comprender la nueva realidad social debemos conocer en profundidad los diferentes tipos de redes sociales digitales (en adelante, redes sociales) que operan en la Red. Usaremos la siguiente clasificación: (Red Social. Castañeda, González y Serrano, 2011). Por su público objetivo y temática:

Redes sociales Horizontales: Son aquellas dirigidas a todo tipo de usuario y sin una temática definida. Se basan en una estructura de celdillas permitiendo la entrada y participación libre y genérica sin un fin definido, distinto del de generar masa. Los ejemplos más representativos del sector son Facebook, Orkut, Identi.ca, Twitter.

Redes sociales Verticales: Están concebidas sobre la base de un eje temático agregado. Su objetivo es el de congregar en torno a una temática definida a un colectivo concreto. En función de su especialización, pueden clasificarse a su vez en:

Redes sociales Verticales Profesionales: Están dirigidas a generar relaciones profesionales entre los usuarios. Los ejemplos más representativos son Viadeo, Xingú y Linked In.

Redes sociales Verticales De Ocio: Su objetivo es congregar a colectivos que desarrollan actividades de ocio, deporte, usuarios de videojuegos, fans, etc. Los ejemplos más representativos son Wipley, Minube Dogster, Last.FM y Moterus.

Redes sociales Verticales Mixtas: Ofrecen a usuarios y empresas un entorno específico para desarrollar actividades tanto profesionales como personales en torno a sus perfiles: Yuglo, Unience. Por el sujeto principal de la relación:

Redes sociales Humanas: Son aquellas que centran su atención en fomentar las relaciones entre personas uniendo individuos según su perfil social y en función de sus gustos, aficiones, lugares de trabajo, viajes y actividades. Ejemplos de este tipo de redes los encontramos en Koornk, Dopplr, Youare y Tuenti

Redes sociales de Contenidos: Las relaciones se desarrolla uniendo perfiles a través de contenido publicado, los objetos que posee el usuario o los archivos que se encuentran en su ordenador. Los ejemplos más significativos son Scribd, Flickr, Bebo, Friendster, Dipity, StumbleUpon y FileRide.

Redes sociales de Inertes: Conforman un sector novedoso entre las redes sociales. Su objeto es unir marcas, automóviles y lugares. Entre estas redes sociales destacan las de difuntos, siendo éstos los sujetos principales de la red. El ejemplo más llamativo es Respectance. Por su localización geográfica

Redes sociales Sedentarias: Este tipo de red social muta en función de las relaciones entre personas, los contenidos compartidos o los eventos creados. Ejemplos de este tipo de redes son: Rejaw, Blogger, Kwippy, Plaxo, Bitacoras.com, Plurk

Redes sociales Nómadas: A las características propias de las redes sociales sedentarias se le suma un nuevo factor de mutación o desarrollo basado en la localización geográfica del sujeto. Este tipo de redes se componen y recomponen a tenor de los sujetos que se hallen geográficamente cerca del lugar en el que se encuentra el usuario, los lugares que haya visitado o aquellos a los que tenga previsto acudir. Los ejemplos más destacados son: Latitud, Brigthkite, Fire Eagle y Skout

Si bien para muchos las redes sociales pueden llegar a ser un servicio moderno con escasa trayectoria en la web, debido a que la mayor explosión por el furor de las mismas surgió en los últimos años logrando una verdadera masificación en su uso, lo cierto es que su origen se remonta a más de una década. Esto es posible gracias a que los usuarios no sólo pueden utilizar el servicio a través de su computadora personal, sino que además en los últimos tiempos se puede participar en este tipo de comunidades a través de una gran variedad de dispositivos móviles, tales como teléfonos celulares o computadoras portátiles, algo que está marcando la nueva tendencia en comunicación.

METODOLOGÍA

Objetivo General

Conocer el grado de utilización de las redes sociales en las actividades de Gestión de Capital Humano por las Consultorías de RRHH de la ciudad de Aguascalientes a través de un estudio cualitativo, definiendo los perfiles y características más comunes con la aplicación de esta herramienta.

Objetivos Particulares

Conocer la frecuencia de uso de redes sociales en procesos de reclutamiento y selección de personal, identificando el niel de periodicidad

Identificar qué características o perfiles son los más estudiados y considerados como parte del soporte de redes sociales en el proceso mediante la definición de elementos más comunes.

Encontrar beneficios se obtienen al utilización de redes sociales en los procesos de reclutamiento y como impactan en la decisión.

La metodología es cuantitativa de tipo encuesta y descriptivo; ya que el fenómeno será analizado desde el exterior. Es un tema ya estudiado investigado y solo se pretende conocer una situación específica: Del impacto que tienen las redes sociales en los procesos de reclutamiento y selección de personal., será descriptiva transversal porque los sujetos de estudio que conforman la población serán analizados en un periodo de tiempo específica y en una sola ocasión.La información de carácter cuantitativa será obtenida a partir de la aplicación de un cuestionario formal y estructurado. Se aplicaron a las 19 agencias y despacho de capital humano en el estado de Aguascalientes.

RESULTADOS

La aplicación de las 19 encuestas realizadas solo 15 agencias que fueron quienes estuvieron dispuestas a participar, los hallazgos arrojados en el presente trabajo, una vez aplicado el instrumento de obtención de información fueron los siguientes:

Pregunta 1: ¿Cuáles son las redes sociales con mayor uso en los procesos de reclutamiento y selección de personal? Indudablemente las agencias de recursos humanos que prestan servicios de reclutamiento y selección de personal, están inmersas en el uso de redes sociales, como una herramienta de apoyo en estos procesos, utilizando de forma más cotidiana para ello la red social de Facebook con un 33%, seguida de Linkedin con 27%,twitter 20% están utilizando redes sociales para su contratación .

Pregunta 2: ¿Qué grado de efectividad considera que tienen las redes sociales para todos los procesos de reclutamiento y selección? Con porcentaje de un 67% consideran que hay efectividad a nivel medio del uso de este recurso, un 20% considera que la efectividad es alta y solo un 13 % considera el grado como bajo de efectividad. Por lo que se puede observar que las agencias confían en las redes sociales como instrumento de apoyo al proceso de reclutamiento y selección

Pregunta 3: Motivo por el cual se ha utilizado cada vez más las redes sociales como un Motivo por el cual se ha utilizado cada vez más las redes sociales como un Las agencias de recursos humanos señalan que los motivos que los llevan a usar las redes sociales como parte del proceso de reclutamiento de personal son los siguientes: con un 25% como motivo principal señalan que a través de estas se pueden conocer información del candidato que no se consigna en un documento presentado, 21% identifica ciertas características personales, 18% conocer el desenvolvimiento del postulante en su entorno, 14%la rapidez de la obtención de la información, con 11% la importancia actual de las redes sociales y otros con un 7% ampliar la información y otros motivos con un 4 %.otros

Pregunta 4: ¿Para qué tipo de puestos es mayormente utilizada las redes sociales? Los niveles gerenciales con un 33% que tienen la participación más alta de la utilización de redes sociales, seguidas por jefatura con un 27%, mandos medios con un 20%, empleados en general con un 13 % y operarios con un 7%

Pregunta 5: ¿En qué porcentaje en lo general representa para las agencias el uso de redes sociales en los procesos de decisiones en la selección de personal? Se puede observar la relevancia que ha tomado este recurso como parte importante para la toma de decisión en la selección del personal más adecuado, un porcentaje del 47% de los encuestados señalan que las redes sociales infiernen en la decisión entre un 20% y 40%, un 33% declara que la decisión que se genera por redes sociales es de más del 40% y solo el 20% considera que el impacto de redes sociales en la selección es menos del 20%.

Pregunta 6: Cuál es el principal beneficio que representa la utilización de las redes sociales en los procesos de selección de personal. Los resultados de la investigación indican que el costo beneficio principal de este recurso de redes sociales en procesos de reclutamiento y selección de personal es en un porcentaje del 40% la efectividad de resultados, mientras que un 34% indica que es la facilidad de aplicación y en menor grado señalan el aspecto económico y el tiempo.

CONCLUSIONES

El desarrollo tecnológico, la comunicación digital, los ambientes de las redes sociales ha logrado impactar fuertemente en el vivir a diario de las personas, usando, aplicando, interactuando de forma significante a la sociedad, independientemente de su actividad, su desempeño, su grado académico y en su edad en mayor o menor grado. Han hecho que las empresas de diversos giros o actividades, empleen la herramientas disponibles a su favor, tal es el caso de las agencias de colocación y despachos de capital humano, los cuales

han encontrado en todo ello, una herramienta sumamente poderosa para agilizar y tener un mayor éxito en los procesos de reclutamiento y selección de personal. Las redes sociales, que existen diversas y que en nuestro ámbito actual de comunicación existe un gran número, en donde las personas las han estado utilizando como mecanismo de interacción con la sociedad, proporcionando un sinnúmero de datos e información, que si bien para algunos no es relevantes, algunas empresas están haciendo uso de esta información para ayudarse a tomar decisiones y conocer aspectos y datos relevante que, en muchas de las ocasiones algunas empresas, como lo son las agencias de colocación y despachos de capital humano han estado usando las redes sociales como instrumentos de apoyo en los procesos de selección de personal.

Las redes sociales han tomado una fuerza enorme en la comunicación cotidiana y es por ello que las empresas dedicadas a la gestión del capital humano, día con día emplean estos recursos como parte de un instrumento en la selección de capital humano, empleo que se ha realizado de manera desmesurada sin un perfil preestablecido para ello, olvidando que si bien funcionan para diversas prácticas, en lo referente a capital hu8mano se debe ser muy cuidadoso, procurando no caer en subjetividades y arbitrariedades en el uso de ellas, los expertos en recursos humanos, deberán estar debidamente preparados y definir qué aspectos, que perfiles y que estándares se utilizaran con respecto a ellas, procurando no caer en injusticias y practicas inadecuadas.

Es sumamente importante que las agencias dependiendo de su operación definan, que tipo de redes emplearan, que niveles y categoría de puestos serán analizados, en que parte de los procesos de reclutamiento y selección de personal, se utilizaran este tipo de mecanismos, considerando que se realizara una reingeniería en el proceso y ubicar en los mejores momentos el empleo de redes y otras herramientas que de ellas se desprenden y son de gran efectividad para el proceso. Se identificaron las causas más comunes del porque se utiliza este recurso en los procesos, que tipo de problemas son los más comunes que se presentan con ello, el impacto que el empleo de estas tienen en los procesos, los costos beneficios que representan para las agencias, la rapidez y efectividad que se tienen con ello, los cargos y puestos más comunes que serán analizados, mediante las redes y principalmente en qué grado se están utilizando, y hasta qué punto una práctica de reclutamiento y selección de personal, cuyo fin es la selección y contratación tuvo el peso de decisión por redes sociales. Cabe señalar entonces que este recurso debe ser atendido y estructurado de forma adecuada por los diversos usuarios, para que empleado para tal efecto sea una herramienta efectiva y confiable. Para concluir podemos decir que este recurso llego para quedarse y que estará empleando cada vez más, sin olvidar que se deberá incluir en los procesos tradicionales de reclutamiento de selección de personal, como recurso adicional a los que ya existen, que tenga un debido manejo y que sea de forma estructural su aplicación.

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EVOLUCIÓN DEL CLUSTER DE BIOENERGIA EN COLOMBIA

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RESUMEN

En las últimas décadas se ha proliferado el número de publicaciones científicas que tratan el tema de los clusters y sus ventajas, como distritos industriales donde hay una agremiación de empresas geográficamente cercanas y pertenecientes al mismo sector o a distintos sectores altamente relacionados. Ahora bien, aunque existe diversidad de autores que han elaborado conclusiones al respecto de la relación de los clusters con el aumento de la competitividad de las regiones, solo desde hace algunos años se ha comenzado a despertar el interés acerca de las características que determinan su evolución a lo largo de un ciclo de vida. De esta manera, las distintas particularidades de cada clúster despiertan la necesidad de estudios de caso que analicen la evolución del clúster desde su etapa de emergencia para identificar los factores que influyen en su posible éxito o fracaso. La importancia que el sector de la bioenergía representa para el mundo actualmente, y la apuesta nacional por el desarrollo de este clúster hace necesario investigaciones como esta, que propone como objetivo el de analizar su evolución al estudiar factores como sus políticas, el rol de los gatekeepers y el desempeño de sus empresas con respecto a la innovación.

PALABRAS CLAVES: Clúster, Bioenergía, Ciclo de Vida, Evolución, Innovación, Gatekeeper

EVOLUTION OF THE BIOENERGY CLUSTER IN COLOMBIA

ABSTRACT

In recent decades it has proliferated the number of scientific publications dealing with the issue of clusters and their advantages such as industrial districts where there is a unionization of geographically close companies belonging to the same sector or different sectors highly related. Now, although there is diversity of authors who have drawn conclusions about the relationship of clusters with increasing competitiveness of the regions, only a few years ago it has begun to arouse interest about the features that determine its evolution over a life cycle. Thus, the different characteristics of each cluster has awaken the need for case studies to analyze the evolution of the cluster from its emergency phase to identify factors that influence their possible success or failure. The importance that the bioenergy sector represents for the world today, and the national commitment to the development of this cluster, requires of research like this one which purposes the goal to analyze its evolution by studying factors such as its policies, the role of gatekeepers and the performance of their enterprises over innovation.

JEL: O31, O32, O33 O43, Q42, R11

KEYWORDS: Cluster, Bioenergy, Life-Cycle, Evolution, Innovation, Gatekeeper

INTRODUCCIÓN

Diversos autores en distintas áreas de la economía han teorizado acerca de los grandes beneficios que tiene para las regiones y países el contar con clusters empresariales o distritos industriales pues permiten incrementar la competitividad a nivel nacional e internacional. Ahora bien, también es cierto que aunque muchas de estas iniciativas han sido estudiadas como casos de éxito, también hay muchas otras que han llegado a una etapa de decline o desgaste o incluso ni siquiera han podido entrar a una etapa de crecimiento

después de su creación. Es por esto que se hace importante el estudio de la evolución de los clusters, para determinar las características que permiten ubicarlo en una determinada fase del ciclo de vida, con el fin de poder teorizar acerca de las mejores prácticas que lo puedan impulsar continuamente hacia sus fases de mayor productividad y beneficios. En este sentido el análisis de la evolución del clúster de bioenergía en Colombia es de vital importancia dadas sus altas potencialidades de desarrollo a nivel nacional e internacional y los resultados de esta investigación pretenden convertirse en un aporte a esta temática en países emergentes como Colombia, donde el grado de avance en el desarrollo de clusters es significativamente menor que en países desarrollados (por ejemplo regiones de Europa y Estados Unidos) y donde la cultura empresarial propia de sus regiones puede obstaculizar el éxito de estas iniciativas. Este proyecto de investigación se presenta como sigue. En la sección de revisión de la literatura se plantean los argumentos de distintos autores sobre la temática de clusters y sus características, especialmente los modelos de evolución como el de ciclo de vida y el modelo de ciclo adaptativo, así como la importancia de los gatekeepers al interior del clúster. Posteriormente se presenta la justificación para el desarrollo de la presente investigación. Seguidamente se presentan las hipótesis y objetivos, la metodología y finalmente los resultados esperados y conclusiones.

REVISIÓN DE LA LITERATURA

La competitividad de las empresas, regiones y países, es un término que viene estudiándose desde hace varias décadas, si se tiene en cuenta el concepto Marshalliano de finales de siglo XIX que explicaba que la ventaja competitiva aparece en empresas que se encuentran aglomeradas geográficamente y pertenecen a un mismo sector de actividad, denominándose hoy en día como clúster. Este usualmente resulta de alguna iniciativa histórica (Bergman, 2008) y se puede definir como un importante número de empresas, en su mayoría pymes, próximas geográficamente, interconectadas productivamente y vinculadas por aspectos comunes y complementarios al territorio (Porter, 1998; Hervas-Oliver y Albors-Garrigos, 2009). Anteriormente estas buscaban principalmente ventajas en costos de transporte y otros componentes físicos que permitieran disminuir el costo final de los productos, por lo que las empresas tendían a localizarse cerca de zonas con abundancia de recursos naturales, sin embargo, actualmente, las empresas tienden a localizarse cerca de otras, buscando personal especializado e infraestructuras locales específicas (Puig, Gonzalez-Loureiro y Marques, 2014), como centros de desarrollo e investigación, universidades, entre otros.

Los clusters se han convertido en un concepto clave de la geografía económica, estudios urbanos, economía regional y disciplinas relacionadas; y quienes elaboran políticas lo han tomado como herramienta para promover el crecimiento regional y la competitividad. (Martin y Sunley, 2011). La evidencia empírica ha encontrado diferencias positivas o un ≪efecto clúster≫ en la productividad, tasas de innovación y carácter emprendedor de empresas industriales pertenecientes a un mismo sector entre las localizadas en esas aglomeraciones frente a aquellas que estaban aisladas (Puig y Marques, 2011). Las razones de este mejor comportamiento empresarial se derivan, entre otros, de la existencia de mano de obra cualificada y con elevada movilidad entre empresas, la presencia de empresas auxiliares de prestación de servicios y de proveedores especializados, así como la dinámica de difusión tecnológica que se origina en el ámbito de la industria. (Gil y Llorca, 2004) La evolución de los clusters es un tema que ha comenzado recientemente a tomar mayor interés desde la academia (Crespo, Suire y Vicente, 2014; Martin y Sunley, 2011; Crespo, 2011; Cooke, 2011; Boschma y Fornahl, 2011.) En este sentido, se ha notado la necesidad de prestar atención a las condiciones iniciales de los clusters tecnológicos y las condiciones de viabilidad que determinan sus dinámicas a largo plazo (Crespo, 2011).

En términos de algunos modelos teóricos que pueden explicar la evolución de un clúster, se encuentran diversos estudios sobre el modelo de ciclo de vida de los clusters: como surgen y como pueden, potencialmente, llegar a una etapa de decline (Shin y Hassink, 2011; Menzel y Fornahl, 2010). En este sentido Bergman (2008) realiza un análisis de la literatura sobre el modelo del ciclo de vida categorizando sus etapas en: existencia, expansión y agotamiento. Por otro lado, también se encuentra la contribución de

Martin y Sunley (2011) quienes exploran los trayectos de evolución que podrían explicar de mejor manera la dinámica de los clusters, entendiendo a estos como sistemas complejos adaptativos, por lo que un modelo de ciclo de vida resultaría demasiado determinístico, y en vez de ello proponen un modelo de ciclo adaptativo. De acuerdo a Boschma y Fornahl (2011) este modelo de ciclo de vida adaptativo puede hacer más justicia a la complejidad del contexto específico de evolución de los clusters, pero también tiene el riesgo de tener tantas trayectorias como clusters existan. Por otro lado, el modelo de ciclo de vida del clúster es más fuerte al buscar patrones generales que expliquen la evolución del clúster, por lo que puede derivar con hipótesis comprobables con respecto a las circunstancias bajo las que emergen trayectorias particulares de los clusters. Sin importar el modelo de evolución, la literatura coincide en que las empresas miembros juegan un papel muy importante en la evolución de los clusters y sus dinámicas en el tiempo. Aquí es de destacar que las empresas difieren en términos de sus capacidades internas (Ter Wal y Boschma, 2011), por esto en la primera etapa de 'surgimiento' del ciclo de vida del clúster, el conocimiento tiene un carácter más heterogéneo que resulta vital para su desarrollo (Menzel y Fornahl, 2010) y las empresas tienen tasas de crecimiento más altas que en las otras etapas del ciclo de vida del clúster.

Es importante resaltar que dentro de estos también llamados distritos industriales, existen empresas o agentes que movilizan conocimiento y coordinan el desarrollo del clúster gracias a su habilidad para atraer inversión, proveer una visión para el fortalecimiento de la innovación y proveer conocimiento tecnológico a las empresas emprendedoras que inician; estas empresas se denominan '*technology gatekeepers' (*en español, guardianes de tecnología*)* (Hervas-Oliver y Albors-Garrigos, 2014) y son usualmente descritas como compañías líderes, de gran capacidad de absorción y compromiso con actividades de I+D de alta intensidad, lo que va moldeando el proceso de aprendizaje del distrito (Baglieri, Cinici y Mangematin, 2012*).* Sin embargo*,* aunque son vitales para el desarrollo del clúster, mediante la expansión de las etapas centrales del ciclo de vida, la evidencia empírica ha demostrado que los gatekeepers son menos eficientes al momento de renovar un clúster mediante la creación de nuevas trayectorias tecnológicas o innovaciones disruptivas (Albors-Garrigos y Hervas-Oliver, 2014). En este sentido, toman gran importancia otro tipo de empresas que pueden traer nuevo conocimiento al clúster (Morrison, Rabellotti y Zirulia, 2013). Asimismo, Menzel y Fornahl (2010) conceptúan que es necesaria la entrada de nuevas empresas al clúster, pues traen nuevo conocimiento y así incrementan la heterogeneidad de saberes.

Justificación

En países en desarrollo como Colombia, la evolución de un clúster se convierte en un reto regional y de país, que implica modificaciones en la forma en que las empresas compiten, así como en la forma en que se organizan. Sin embargo es cada vez más latente la importancia de la innovación y el desarrollo tecnológico, para aumentar las ventajas competitivas de las empresas a través de la adquisición de nuevas competencias que permitan a estas acceder a los mercados nacionales e internacionales de manera efectiva y sostenible. La iniciativa de clúster, de acuerdo a la evidencia empírica ha resultado ser una herramienta regional importante para impulsar la competitividad de las industrias al interior de los países, es por esto que recibe cada vez más el apoyo de los gobiernos, que establecen políticas para su fomento y desarrollo. Para el caso particular de Colombia, el clúster de bioenergía se ha convertido en una de las apuestas competitivas del país, con el apoyo de múltiples entidades públicas y privadas que trabajan para garantizar su éxito. Es importante entonces un estudio que pueda diagnosticar la evolución del clúster de bioenergía, teniendo en cuenta el desempeño de las empresas que lo conforman, cuáles son las empresas que pueden denominarse *gatekeepers* y que jalonan los procesos de innovación al interior de este distrito industrial; la etapa del ciclo de vida en la que se encuentra y la trayectoria que ha seguido desde sus inicios. De esta forma se pueden elaborar conclusiones acerca de su desarrollo así como, bajo la mirada de casos similares a nivel internacional, arrojar rutas de acción que puedan potencializar su desempeño.

El Clúster de Bioenergía en Colombia

El clúster de bioenergía se desarrolla en el Valle geográfico del Rio Cauca. De acuerdo a la Cámara de Comercio de Cali, presenta características atractivas para su desarrollo pues el crecimiento de esta actividad en la región durante los últimos años alcanza los mayores promedios frente a los demás tipos de generación energética: 16,5% en su capacidad y 25,6% respecto a la generación entre 2010 y 2014. El clúster de bioenergía es uno de los de mayor potencial de crecimiento en Colombia y más específicamente en el departamento del Valle del Cauca. En 2013 los ingresos por producción de etanol y cogeneración de energía sumaron cerca de USD 381,1 millones. Adicionalmente, la Cámara de Comercio de Cali ha identificado en el clúster 2.738 empresas distribuidas en las siguientes líneas de negocio: 12 generadores (de las cuales 5 también son destilerías), 2 distribuidoras, 12 productoras de equipos eléctricos, 6 empresas especializadas en el montaje y logística de la cogeneración y destilación, 4 productoras de maquinaria agrícola, 2 empresas de la industria forestal con potencial de generación y 1 dedicada a la producción y comercialización de semillas, centros de investigación y prestadores de servicios agroforestales. Además se cuenta con un área sembrada en caña de azúcar de 225.560,0 hectáreas, pertenecientes a 2.700 cultivadores de la región, lo que representa un potencial en biomasa para este clúster.

Por el lado de los ingenios azucareros, su capacidad instalada en 2013 fue de 187 megavatios (MW). Este gremio estima que las plantas de cogeneración a partir de bagazo de caña estarán en capacidad de aportar 360 MW en 2017, lo que representa un aumento de 92,5%. Además de la industria azucarera, las empresas de otros sectores también participan en el clúster, ante la opción de la producción de energía a base de residuos forestales, el Valle del Cauca ocupa el segundo lugar en bosques naturales y plantados en Colombia y es el segundo lugar del país con mayor potencial de área de siembra. Según los estudios, el total de biomasa forestal en promedio en la región es de 846.290 toneladas. El potencial promedio asociado es de 21,47 kilojulios (unidad para medir energía) por kilogramo, equivalente a 5,938 vatios por hora. Dicha potencia podría ser aprovechada para obtener bioenergía en zonas que no están conectadas al sistema eléctrico nacional De parte de los residuos de las ciudades, el Valle del Cauca es el segundo departamento de Colombia con mayores depósitos de residuos sólidos. En Colombia, el 85% de las basuras se generan en los hogares y el 15% restante lo produce el comercio, la industria, las instituciones, las plazas de mercado y las vías públicas. Según un estudio de la Universidad de Medellín, la producción de residuos per cápita en Cali está en el orden de 0.99Kg/hab/día, siendo la ciudad de Colombia con mayor producción de residuos sólidos. (Invest Pacific, 2015) De acuerdo al plan de acción que se ha planteado el clúster, se han definido que las opciones de negocio a partir de los insumos de biomasa son: bioetanol, cogeneración/generación, biogás y fertilizantes. Por otro lado los mercados a los que se puede atender son: transporte, electricidad, calor/frio, gas de consumo y sector agro.

Hipotesis y Objetivos

Hipótesis:

H1: La interrelación de las instituciones dentro del clúster permite que estas eleven su grado de innovación y mejoren sus resultados económicos.

H2: La evolución del clúster conlleva diferencias de *performance* para las empresas localizadas

H3: Las diferentes fases de la evolución conllevan políticas diferentes.

H4: El tipo de conocimiento generado en cada etapa presenta componentes distintos en las fases centrales, en la emergencia o en el declive.

H5: El rol de los *gatekeepers* es vital como arrastre de todo el clúster

Objetivo General

Analizar la evolución del clúster de Bioenergía en Colombia

Objetivos Específicos

Elaborar la caracterización del clúster de bioenergía en Colombia. Determinar el nivel de evolución de acuerdo a las etapas del ciclo de vida del clúster. Analizar las dinámicas de las relaciones inter organizacionales en el clúster y su incidencia en el aumento de las capacidades de innovación de las empresas. Evaluar la generación de innovación dentro del clúster y a nivel empresarial individual de las organizaciones que los componen.

METODOLOGÍA

En la investigación se utilizará un enfoque mixto cuali-cuantitativo, mediante la metodología de estudio de caso, de tipo descriptivo, aplicado al clúster de bioenergía en Colombia. Se obtendrá información primaria a partir de cuestionarios a las empresas que integran el clúster y entrevistas en profundidad a directivos y expertos del sector. Por otro lado se analizará información secundaria del desempeño económico del clúster, desde información administrativa y financiera de las empresas, ubicada en bases de datos regionales y nacionales.

RESULTADOS ESPERADOS

La revisión teórica que se tiene en el presente trabajo y las hipótesis planteadas permiten inferir los siguientes resultados:

Diagnóstico de la etapa del ciclo de vida en la que se encuentra el clúster de bioenergía, así como la trayectoria que ha recorrido desde sus inicios y la proyección que tiene a futuro, enmarcado dentro de los modelos de ciclo de vida y evolución estudiados en la literatura.

Conocimiento detallado de los procesos de interacción de las empresas que conforman el clúster que permitirán diagnosticar el grado de innovación que han podido alcanzar gracias a su permanencia al interior del clúster.

Determinación de las empresas que cumplen con el rol de *gatekeepers*, jalonando principalmente las actividades de internacionalización y procesos de innovación del clúster.

Conocimiento de las políticas implementadas al interior del clúster y su idoneidad de acuerdo a la etapa de evolución en la que se encuentra el clúster actualmente.

CONCLUSIONES

El presente trabajo es una investigación en curso que pretende analizar la evolución del clúster del bioenergía en Colombia, dada la importancia que esta apuesta representa para el desarrollo de la competitividad de la región del Rio Geográfico del Rio Cauca y del país, lo que se evidencia al constatar el gran apoyo que se proyecta desde diversos organismos públicos y privados. Los estudiosos acerca de clusters y distritos industriales han tomado recientemente un mayor interés por estudiar las trayectorias de evolución de estos, teorizando acerca del ciclo por el que atraviesa desde que nace hasta que llega finalmente a su decline, y los diferentes aspectos involucrados que hacen que un clúster tome una determinada trayectoria. La particularidad de la dinámica de los clusters hace que la metodología de estudio

de caso sea la más apropiada, pues es difícil generalizar a partir de experiencias diferentes que se ven influenciadas por contextos distintos en términos de las características de las industrias, la cultura empresarial, el apoyo institucional, el grado de cohesión con el territorio, entre muchos otros aspectos.

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BIOGRAFIA

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EL GOBIERNO CORPORATIVO EN LAS EMPRESAS FAMILIARES DE TEHUACÁN

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RESUMEN

La empresa familiar es una estructura empresarial de suma relevancia, no solo por ser la más numerosa del mundo, también por su gran aportación económica y social. A pesar de lo esenciales que resultan para la economía del país, su ciclo de vida es corto, se calcula que en México el 70% de las empresas familiares no llega al tercer año de vida. En pos de la dinamización de la economía nacional es de primordial importancia frenar esta tendencia, impulsando el desarrollo y crecimiento de las empresas familiares a través de su institucionalización, mediante el establecimiento de un gobierno corporativo que permita ampliar sus probabilidades de supervivencia. Entre los beneficios que resultan de la incorporación de un gobierno corporativo a una organización familiar encontramos, mejorías en la transparencia, rendición de cuentas y productividad además de incentivar la innovación y la competitividad. Para el presente trabajo de investigación se encuestaron a 342 empresas familiares de manufactura, comercio y servicios de Tehuacán. Los resultados obtenidos muestran que solo el 10% de las empresas encuestadas poseen órganos de gobierno de la empresa. Además, se encontró que existe una relación significativa entre las variables del gobierno corporativo y la continuidad de las empresas familiares.

PALABRAS CLAVE: Empresa Familiar, Institucionalización, Gobierno Corporativo y Continuidad

CORPORATE GOVERNANCE IN THE FAMILY BUSINESS OF TEHUACÁN

ABSTRACT

The family business is a business structure extremely important, not only for being the largest in the world, because of its great economic and social contribution. Despite how essential for the country's economy, its life cycle is short, Mexico is estimated that 70% of family businesses do not reach the third year of life. To improve the national economy is of paramount importance curb this trend, driving the development and growth of family businesses through its institutionalization through the establishment of a corporate governance that expand their chances of survival. Among the benefits resulting from the incorporation of a corporate governance into a family organization, improvements in transparency, accountability and productivity besides encouraging innovation and competitiveness. The survey sample covers 342 family businesses in manufacturing, trade and services in Tehuacan city. The results show that only 10% of family businesses have corporate governance. In addition, it was found that there is a significant relationship between the variables of corporate governance and continuity in family businesses.

JEL: M19, M29

KEYWORDS: Family Business, Institutionalization, Corporate Governance, Continuity

INTRODUCCIÓN

Las empresas familiares representan entre el 80 y el 90% del total de empresas en el mundo, por lo que su contribución al PIB y a la generación de empleo es por demás considerable. América Latina es una de las regiones que mayor número de empresas familiares alberga, al grado que algunos autores destacan que el

crecimiento de la región depende en gran medida del éxito de sus negocios familiares. Si bien las empresas familiares son sumamente importantes para la economía mundial, éstas enfrentan grandes retos para lograr sobrevivir. Las estadísticas revelan que el ciclo de vida tan corto que presentan este tipo de negocios es en consecuencia entre otras cosas, por no contar con órganos de gobierno, por la falta de planes de desarrollo y aprendizaje para las nuevas generaciones, así como por la ausencia de reglas para la familia empresaria (PWC, 2011). Debido al alto grado de mortalidad en los negocios familiares, la incorporación de elementos que ayuden a su continuidad se ha convertido en una prioridad. La instauración de un buen sistema de gobierno corporativo como parte del proceso de institucionalización, impulsa la continuidad de la empresa familiar, un buen gobierno implica ese salto de calidad necesario para pasar de pequeña a ser una gran empresa capaz de competir exitosamente en un mundo globalizado.

(Bermejo, 2015). Este estudio tiene como objetivo principal analizar la relación entre el gobierno corporativo y la continuidad de las empresas familiares. El presente trabajo de investigación se encuentra estructurado de la siguiente manera: En la sección revisión de la literatura, se exponen las bases teóricas de este estudio, iniciando con la definición del concepto empresa familiar, su importancia económica y social a nivel mundial, continúa definiendo los conceptos institucionalización, gobierno corporativo y órganos familiares. En la sección de la metodología, se detallan las consideraciones metodológicas, se menciona el diseño general de la investigación, se explica la forma en que se seleccionó la muestra de acuerdo a la población estadística y se explica la forma en que se definieron los principales conceptos utilizados, la aplicación y los resultados obtenidos. Por último, se presentan las conclusiones de la investigación.

REVISIÓN LITERARIA

La empresa familiar es una estructura empresarial de suma relevancia, no solo por ser la más numerosa del mundo, también por su gran aportación económica y social, por ello se le considera el motor de la economía mundial. Las empresas familiares constituyen entre el 80 y el 90% del total de empresas en el mundo (**Peterson-Whithorn**, 2015). En un estudio realizado por la Business Families Foundation, México se coloca como el quinto país con más Empresas Familiares en el mundo (Pallares, 2013). Aunque en el país no hay una cifra oficial de las empresas familiares existentes, se estima que éstas representan entre un 60% y 90% del total de unidades de negocio a nivel nacional. Su relevancia no se limita solo al gran número de empresas familiares activas en el país, tan solo en México las organizaciones familiares aportan 60% del Producto Interno Bruto (Simón, 2013) y generan 7 de cada 10 empleos, de acuerdo con el Instituto Nacional de Estadísticas y Geografía (Gutiérrez, 2015). Es evidente que la presencia y aportación económica y social de las empresas familiares al país es considerable, al respecto,

Ernesto Torres Cantú, director general del Banco Nacional de México, señala que uno de los principales retos para lograr el desarrollo que México requiere es, lograr que los negocios familiares crezcan y se fortalezcan (Zúñiga, 2014). De igual manera, para Nora Ampudia (2015), Profesor investigador de la Universidad Panamericana resulta determinante el desarrollo y crecimiento de las empresas familiares en beneficio de la economía del país, "la actuación y desempeño de las empresas familiares determina la generación de riqueza, empleos e ingresos para las personas, lo que dinamiza a la economía". Existe una definición oficial para el concepto empresa familiar, la cual fue aprobada en el año 2008 por el Grupo Europeo de Empresas Familiares (GEEF) y la Family Business Network (FBN), que establece que una empresa tenga el tamaño que tenga, es familiar si (Corona, 2010):

La mayoría de los votos son propiedad de la persona o personas de la familia que fundó o fundaron la compañía; o, son propiedad de la persona que tiene o ha adquirido el capital social de la empresa; o son propiedad de sus esposas, padres, hijo(s) o herederos directos del hijo(s). La mayoría de los votos puede ser directa o indirecta. Al menos un representante de la familia o pariente participa en la gestión o gobierno de la compañía. A las compañías cotizadas se les aplica la definición de empresa familiar si la persona que

fundó o adquirió la compañía (su capital social), o sus familiares o descendientes poseen el 25% de los derechos de voto a los que da derecho el capital social.

Nota aclaratoria: Una característica típica de las compañías cotizadas es la fragmentación de su propiedad. El mayor accionista (o bloque de accionistas) en muchas ocasiones tiene menos del 50% de los derechos de voto. En dichas compañías un accionista (o bloque de accionistas) puede ejercer influencia decisiva sobre aspectos fundamentales de gobierno corporativo sin tener la mayoría de los votos. El punto cuarto de la definición se refiere a empresas en las que las familias no cuentan con la mayoría de los votos pero que, a través de su participación accionarial, puede ejercer influencia decisiva.

A pesar de lo esenciales que resultan para la economía del país, el ciclo de vida de las empresas familiares mexicanas es muy corto, el estudio *Empresas Familiares en México: El desafío de crecer, madurar y permanecer* de KPMG México (2013) revela que el 70% de las empresas familiares nuevas no llega al tercer año de vida en México, siendo solo 3 de cada 10 las que sobreviven a la primera generación (SE, 2010), el 33% de ellas sobreviven a la segunda generación y solo el 13% a la tercera (Gallo, 2011). En México, 9 de cada 10 empresas familiares padecen problemas de diversa índole (Zamora, 2014) que terminan influyendo en su fracaso. Entre las principales causas del alto índice de mortalidad destacan: (1) La falta de institucionalización; (2) la falta de planeación estratégica; (3) la falta de reglas claras (Poza, 2005); (4) los conflictos internos y falta de profesionalización para el manejo de la organización (ULSA, 2013); (5) la centralización del poder (Maldonado, 2014); (6) y la falta de planes de desarrollo y aprendizaje de las nuevas generaciones en la administración de la empresa. La falta de institucionalización afecta la armonía familiar (Aparicio, 2012), el desempeño y el ciclo de vida de las empresas familiares (Gómez, 2012), lo que se ha convertido en uno de los principales problemas de las organizaciones familiares mexicanas. Mientras que una empresa familiar institucional tiene un promedio de vida de 50 años, una organización familiar sin institucionalizar, vive aproximadamente 25 años (KPMG, 2013).

De acuerdo a ACAD (Asesores de Consejo y Alta Dirección, 2015) y Board Solutions (2015), la institucionalización se refiere a la incorporación de elementos de operación y control que permitan asegurar el funcionamiento del negocio por sí mismo; al implementar un sistema de control interno todos los procesos se vuelven eficientes y eficaces, consiguiéndose beneficios a nivel operativo y directivo. La instauración del gobierno corporativo forma parte del proceso de institucionalización de las empresas. El Gobierno Empresarial o Corporativo se refiere al sistema mediante el cual una empresa es gobernada y controlada, velando por la transparencia de su información financiera y comercial, la gestión eficiente de sus recursos, los mecanismos con que cuenta para resolver sus conflictos, la equidad y justicia en las relaciones que existan entre los accionistas y los administradores de la organización, con el objetivo de facilitar su acceso al mercado de capitales, aumentar su valor y contribuir a su continuidad en el tiempo (FUNDES, 2010). El deseo de continuidad es un rasgo propio de los negocios familiares pero los retos a los que se enfrentan, así como la falta de preparación para encararlos, terminan acortando su ciclo de vida. Las estadísticas demuestran que las tempranas desapariciones de las empresas familiares se asocian a hechos como el no contar con órganos de gobierno definidos, a la falta de planes de desarrollo y aprendizaje de las nuevas generaciones en la administración de la empresa, así como reglas claras entre los miembros de la empresa familiar (PWC, 2011). Dentro de las herramientas que se pueden usar para enfrentar esos retos están la planeación estratégica y la incorporación de Gobierno Corporativo (KPMG, 2013).

Aunque las condiciones en México no permiten implementarlo al pie de la letra, el gobierno corporativo debe ser parte de todas las empresas sin importar su tamaño o número de empleados (Maldonado, 2014). Por lo que Jesús González, miembro de la comisión de gobierno corporativo de Coparmex Nacional y consultor de KPMG, recomienda buscar alternativas, por ejemplo, en el caso de empresas con pocos empleados donde no es posible establecer un Consejo, realizar por lo menos reuniones periódicas. Los empresarios familiares mexicanos aún no se han percatado de la importancia de implementar un sistema de Gobierno Corporativo eficiente (José David Martínez Castro y Severo Jiménez Arteaga, 2015). De acuerdo

a los resultados arrojados por una encuesta realizada por el IMEF, IPADE y la consultoría KPMG en México, 3 de cada 10 empresas piensan que adoptar prácticas de gobierno corporativo es innecesario, no desean tenerlas o simplemente no las consideran importantes (Duarte, 2009). Según un estudio llamado Empresas Familiares en México: El desafío de crecer, madurar y permanecer (Maldonado, 2014), sólo 45% de los negocios familiares mexicanos tiene establecido un Consejo de Administración, el resto tienen al frente a un administrador único, quien se encarga de tomar las decisiones, generalmente de manera reactiva.

METODOLOGÍA

El presente trabajo de investigación se llevó a cabo de septiembre de 2010 a abril de 2011 y es de tipo transversal, exploratorio, descriptivo y explicativo. Se encuestó un total de 342 empresas familiares de los sectores de manufactura, comercio y servicios de Tehuacán y su región. Los sujetos de estudio fueron todas aquellas personas que tuvieran una relación laboral con la empresa familiar, incluidos directores, gerentes y empleados. El banco de datos generado en Excel fue exportado al paquete estadístico SPSS v. 19 para su procesamiento y análisis. De acuerdo a los fines perseguidos en el presente estudio, se utilizaron las siguientes variables: (1) edad de la empresa; y el constructo Gobierno Corporativo definido por las variables (2) Resultados Cuantificables, (3) Estándares de ética, disciplina y desempeño, (4) familia reunión formal, (5) protocolo familiar, (6) órganos de la empresa, (7) órganos de la familia.

El instrumento está formado por un total de 95 ítems y está dividido en dos partes, la primera se refiere a los datos generales de la empresa, y la segunda a la profesionalización de la empresa. El siguiente paso consistió en identificar el marco muestral y a pesar de que surgieron un sinnúmero de obstáculos, finalmente a principios del tercer trimestre del 2010 se logró delimitar el tamaño de la muestra a partir de la base de datos del Sistema Automatizado de Información Censal 2009 del INEGI, desde donde se obtuvieron las cifras para Tehuacán del año 2009 por sector de actividad y por estrato de personal ocupado. Con estos datos se procedió a calcular una muestra estadística estratificada, que considerara el sector y tamaño de los establecimientos con un grado de confianza del 95%. En la Tabla 1 se presenta la estructura de la muestra:

Tabla 1: Muestra Estratificada

	Industria	Comercio	Servicios	Total
Micro	48	181	121	350
Pequeña	5	3	5	13
Mediana	2	3	2	7
Grande	2	2	0	4
Total	57	189	128	374

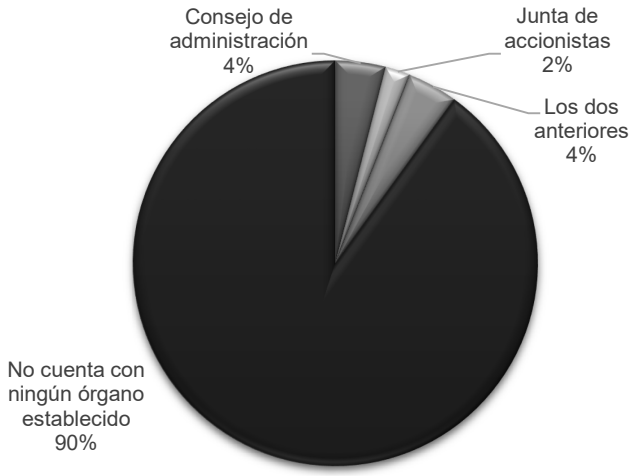
Fuente: Elaboración propia, con base en INEGI 2010, Sistema Automatizado de Información Censal 2009. Esta Tabla presenta la estructura de la muestra estratificada final por sector y por tamaño de Tehuacán 2009, la cual sirvió de base para el levantamiento de la encuesta.

El levantamiento de encuestas se realizó a 342 empresas con el perfil deseado (ser familiares). El muestreo fue de tipo aleatorio estratificado con el fin de que la industria, el comercio y los servicios al igual que la micro, pequeña, mediana y gran empresa estuvieran adecuadamente representados dentro de la muestra. Por tamaño: micro= 93%; pequeña= 4%; mediana= 2%; grande= 1%. Y por giro: comercio= 47%; industria= 17%; servicios= 36%.

RESULTADOS

A continuación, se muestran parte de los resultados obtenidos, presentado algunas de las características más sobresalientes de la situación de las empresas familiares de Tehuacán en cuanto al establecimiento de órganos de gobierno de la familia y de la empresa.

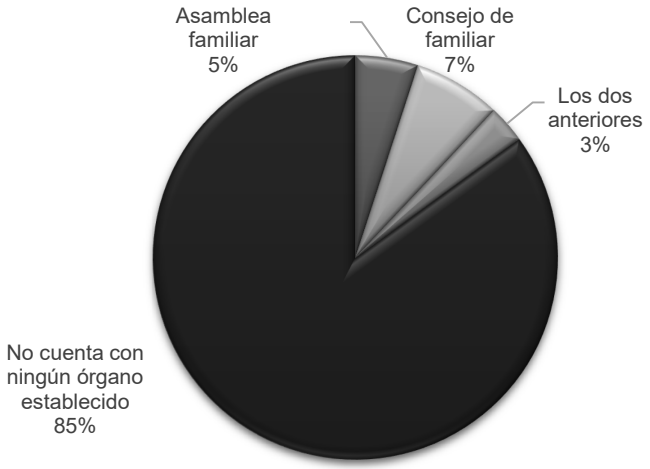
Figura 1: Órganos de la Empresa



Fuente: elaboración propia con base a la encuesta a empresas familiares de Tehuacán 2011 En la Figura 1, se puede observar que el 90% de las empresas familiares encuestadas carecen de órganos legales como son la Asamblea de accionistas y el consejo de Administración

La Figura 1, muestra que el 90% de las empresas familiares encuestadas sin importar el tamaño, carecen de órganos legales como son la Asamblea de accionistas y el consejo de Administración.

Figura 2: Órganos de la Familia



Fuente: elaboración propia con base a la encuesta a empresas familiares de Tehuacán 2011
En la Figura 2 se puede observar que el 85% de las organizaciones familiares encuestadas no poseen ningún órgano de gobierno de la familia, es decir ni Asamblea Familiar ni Consejo de Familia.

En la Figura 2 se puede observar que el 85% de las organizaciones familiares encuestadas no tienen ningún tipo de órgano de gobierno de la familia. Tan sólo el 3% de los negocios familiares poseen ambos órganos.

Análisis de Tablas Cruzadas, Prueba Chi^2

Tabla 2: Tabla Cruzada de la Variable Edad de la Empresa (Continuidad) Con Variables Relacionadas al Gobierno Corporativo en la Empresa Familiar

Variables	Chi^2	Significancia	Grado de Asociación
Resultados cuantificables-Continuidad	365.039	0.0001	Relación Significativa
Estándares de ética, disciplina y desempeño-Continuidad	1514.255	0.0001	Relación Significativa
Familiar Reunión Formal-Continuidad	469.148	0.0001	Relación significativa
Protocolo Familiar-Continuidad	99.748	0.0001	Relación significativa
Órganos de la Empresa-Continuidad	163.165	0.005	Relación significativa
Órganos de la familia-Continuidad	164.453	0.004	Relación significativa

*Fuente: elaboración propia con base a la encuesta a empresas familiares de Tehuacán 201.1 En la Tabla 2 se presentan las asociaciones significativas entre la variable "edad de la empresa" (continuidad) y variables relacionadas con el establecimiento del gobierno corporativo a las que se aplicó la prueba chi cuadrada. El análisis indicó que entre todas las variables propuestas para el análisis existe una relación significante con la variable "edad de la empresa (0.0001). *, ** y *** significativo al 10%, 0.5% y 0.01% respectivamente*

En la Tabla 2 se presentan las asociaciones significativas entre la variable "edad de la empresa" (continuidad) y variables relacionadas con el establecimiento del gobierno corporativo en la empresa familiar, a las que se aplicó la prueba chi cuadrada. El análisis indicó que entre todas las variables propuestas para el análisis existe una relación significante con la variable "edad de la empresa" (0.0001). En este análisis se ha corrido el nivel de significancia utilizado en décadas anteriores, que equivale al 95% o un nivel de significancia inferior a 0.05, el cual se encuentra con la descripción de asociación significativa.

CONCLUSIONES

La presente investigación presenta la primera encuesta realizada a empresas familiares de Tehuacán, así como el primer estudio estadístico que muestra la realidad de dichas organizaciones. Esta investigación tiene implicaciones sobre la vida académica, el sector empresarial e incluso sobre aquellos organismos gubernamentales que busquen impulsar la economía local a través del crecimiento de las empresas familiares de Tehuacán. Este estudio pretende despertar en el interés de los empresarios familiares de Tehuacán para que, a través de la institucionalización, y mediante la instauración de un gobierno corporativo busquen el desarrollo de sus organizaciones. El gobierno corporativo trae mejoras en la transparencia, rendición de cuentas, productividad, innovación y competitividad, beneficios que se ven reflejados en la continuidad de las organizaciones familiares. Los resultados muestran la vulnerabilidad en la que se encuentran las empresas familiares de Tehuacán, ya que el 90% no posee órganos de la empresa, mientras que el 85% no contempla ningún tipo de órgano de gobierno para la familia dentro de su estructura. Por último, se concluye que sí existe relación entre la instauración de un Gobierno Corporativo en las empresas familiares y la continuidad de las mismas; por lo que el Gobierno Corporativo sí es un mecanismo que permite ampliar las probabilidades de supervivencia de los negocios familiares.

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LA CAPACIDAD OPERATIVA PARA INNOVAR Y SU RELACIÓN CON LA VENTAJA COMPETITIVA EN LAS EMPRESAS MANUFACTURERAS DE LA REGIÓN CENTRO DE COAHUILA

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RESUMEN

La competitividad representa un aspecto importante, debido a su capacidad para obtener éxito respecto a otras empresas, con ganancias por encima de la media del mercado. Por lo anterior, esta investigación analizó la percepción de los mandos medios y superiores respecto a la capacidad operativa para innovar y la ventaja competitiva que inciden en la competitividad de las empresas manufactureras de la región centro de Coahuila. La investigación fue empírica, cuantitativa y transversal, el análisis fue descriptivo. Los resultados muestran, respecto al factor de la capacidad operativa para innovar, la identificación de un desarrollo en la planeación y adopción de nuevas tecnologías así como en las habilidades para lograr cambios radicales en los procesos operativos; en cuanto al factor de la ventaja competitiva, se percibe que las empresas se desenvuelven mejor que el promedio de sus competidores en relación a la satisfacción del cliente, fortaleza de la posición competitiva y satisfacción de los stakeholders.

PALABRAS CLAVE: Competitividad, Capacidad Operativa de Innovación, Ventaja Competitiva

OPERATIONAL CAPACITY TO INNOVATE AND ITS RELATIONSHIP WITH COMPETITIVE ADVANTAGE IN COMPANIES MANUFACTURING AT CENTRAL REGION OF COAHUILA

ABSTRACT

Competitiveness is an important aspect, because is the ability to succeed over other companies with earnings above the market average. Therefore, this research analyzed the perception of middle and senior management in operational capacity for innovation and competitive advantage that affect the competitiveness of manufacturing enterprises at the central region of Coahuila. The research was empirical, quantitative and cross-sectional analysis was descriptive. The results show, compared to factor the operational capacity to innovate, identification of development in planning and adoption of new technologies as well as skills to achieve radical changes in business processes. Regarding the factor of the operational capacity to innovate in planning development and adoption of new technologies as well as skills to achieve radical changes in business processes identified; as the factor of competitive advantage, it is perceived that enterprises operate better than the average of its competitors in relation to customer satisfaction, the strength of the competitive position and satisfaction of stakeholders.

KEYWORDS: Competitiveness, Operational Capacity for Innovation, Competitive Advantage

INTRODUCCIÓN

Las empresas se desenvuelven en un ambiente cada vez más competitivo, donde los ciclos de vida de las

empresas comienzan a ser más cortos, por lo que para sobrevivir y aprovechar oportunidades, las empresas deben generar y/o apropiarse de una ventaja competitiva sostenida en una innovación continua, sólida y eficaz (Song y Chu, 2012). En la economía del conocimiento, la innovación se percibe como el único medio para mantener la competitividad nacional (Hartley, 2007). Uno de los elementos más importantes de la innovación es el conocimiento (Kogut y Zander, 1992), y es por ello que cada vez más empresas se han sumado a la búsqueda de fuentes de este activo intangible (Ritala et al., 2009). Potts (2003) sostiene que en el proceso evolutivo económico, es el conocimiento el que se desarrolla, el capital es su forma operativa, el trabajo es su forma activa y su crecimiento es en última instancia lo que sustenta la riqueza de las naciones; cuando el conocimiento avanza, las sociedades progresan. La innovación basada en el conocimiento se ha convertido en la base de la innovación tecnológica y de la gestión de la innovación (Song y Chu, 2012), sin embargo ésta se identifica como el reto estratégico más importante (Igartua et al., 2010). La generación de innovaciones es un indicador clave del desempeño de la organización (Gatignon et al., 2002). El objetivo de esta investigación es identificar los factores de la capacidad operativa para innovar y de la ventaja competitiva que inciden en la competitividad de las empresas manufactureras de la región centro de Coahuila. Los resultados de esta investigación, proporcionará a los empresarios información relevante que les permita establecer estrategias que fomenten el desarrollo de capacidades de innovación que redunden en el desempeño operativo de las empresas en la búsqueda de una ventaja competitiva sostenida.

REVISIÓN LITERARIA

Flynn et. al. (2010), señalan que los investigadores enfocados en la administración estratégica utilizan diferentes términos para definir las capacidades; sin embargo, parecen coincidir en que una capacidad no es lo mismo que un recurso; mencionando que la capacidad es una forma superior y distintiva de asignar, coordinar y desarrollar recursos (Amit y Schoemaker, 1993; Schreyogg y Kliesch-Ebert, 2007). Para Teece, Pisano y Shuen (1997), las capacidades son el conjunto de rutinas, habilidades diferenciadas y activos complementarios que proporcionan las bases para las habilidades competitivas de la empresa y para la ventaja competitiva sostenible, en un ámbito empresarial determinado. Flynn, et. al. (2010), mencionan que de acuerdo a la literatura de la administración estratégica, las capacidades son específicas de la firma; emergen gradualmente a través del tiempo; son tácitas, esto es que los participantes pueden no estar conscientes de su existencia; dependen de la trayectoria, es decir que pueden ser influenciados por la historia de la empresa y las acciones de los que toman las decisiones; además, las capacidades son validadas empíricamente, a través de su aplicación a los problemas que enfrenta una firma.

El transferir conocimiento contribuye al desarrollo de capacidades organizacionales que son difíciles de imitar y subsecuentemente generan un desempeño afianzado; siendo a través de esta actividad que se hace posible desarrollar competencias centrales, que acrecentarán el desempeño de la empresa y contribuirán positivamente en la ventaja competitiva (Liao & Hu, 2007). Amit y Schoemaker (1993) mencionan que las capacidades de una empresa consisten en distribuir sus recursos, generalmente combinados, utilizando procesos organizacionales para lograr los fines deseados. Siguiendo a los mismos autores, las capacidades son procesos tangibles e intangibles basados en información, específicos de la firma y son desarrolladas a través de interacciones complejas entre los recursos de la empresa. Se puede decir que las capacidades son "bienes intermediarios" generados por la firma para hacer sus recursos productivos; además, las capacidades se basan en desarrollar, distribuir e intercambiar información a través del capital humano de la empresa. Wu, et al. (2010) mencionan que las capacidades operativas son tácitas, y están integradas y manifiestas de muy diferentes formas en las empresas, por lo cual es un tanto desafiante la manera en cómo medirlas. Debido precisamente a estas características tan diferentes de las capacidades operacionales, cuando éstas se adquieren en una firma, se crea una barrera que las hace difíciles de imitar, lo cual las convierte en una fuente potencial de ventaja competitiva. En Flynn, et. al. (2010) y Wu et al. (2010) se propone una taxonomía de capacidades operativas que incluyen: capacidad de mejora, de innovación, de personalización, de cooperación, de sensibilidad y de reconfiguración.

Los mencionados autores se refieren a las capacidades de innovación como el conjunto de habilidades, procesos y rutinas diferenciados para mejorar radicalmente sus procesos existentes de operaciones o para crear e implementar nuevos y únicos procesos de operaciones. Por otro lado la competitividad deriva de un amplio rango de factores involucrados, y se considera un concepto complejo, relativo y multidimensional que no obstante haber sido estudiado desde diversos enfoques y disciplinas, no ha sido posible llegar a una definición única y comúnmente aceptada (Solleiro y Castañón, 2005; Dwyer y Kim, 2003; Vanhove, 2011). Entre sus factores principales se incluyen los recursos locales –dotación de recursos naturales, infraestructura existente, mano de obra, tecnología y recursos financieros, por citar algunos–, el tamaño y la estructura de la demanda doméstica, la eficiencia y situación de la industria, así como la estructura de la industria y de la competencia (Popa, 2012). A pesar de que no hay una definición común, existe un alto nivel de consenso respecto a la idea de que es un concepto que involucra capacidades, uso eficiente de factores productivos y recursos naturales, así como un incremento en la productividad que garantiza el mejoramiento de la calidad de vida de las personas (Solleiro y Castañón, 2005). Porter (1985) denomina ventaja competitiva al valor que una empresa es capaz de crear para sus clientes, en forma de precios menores que los de los competidores para beneficios equivalentes o por la previsión de productos diferenciados cuyos ingresos superan a los costos.

Para Porter, el valor es la cantidad que los compradores están dispuestos a pagar por lo que la empresa les proporciona. Una empresa es lucrativa si el valor que obtiene de sus compradores supera al costo necesario para crear el producto. El crear productos para los compradores cuyo valor exceda al costo, es la meta de toda estrategia empresarial La teoría basada en recursos es una de las perspectivas académicas más citadas e influyentes en la historia de la teoría administrativa (Kraaijenbrink et al., 2010). Se utiliza de forma común como marco de referencia en los esfuerzos investigativos en el campo de la administración estratégica contemporánea (Andersén, 2011), ya que se le reconoce como una de las principales alternativas en la explicación de las diferencias persistentes de desempeño entre firmas (Barney y Arikan, 2001; Kraaijenbrink et al., 2010).

Las empresas cuentan con una diversidad de capacidades que les permiten llevar a cabo sus actividades: algunas pueden ser utilizadas adecuadamente, otras pueden incluso ser subutilizadas, pero si el propósito es que la empresa exceda el desempeño de sus competidores, es necesario que ciertas capacidades se desplieguen de forma superior (Day, 1994). En consecuencia, cualquier diferencia en éstas afectará tanto sus ventajas como sus desventajas competitivas (Yang et al., 2009). Maynez, Cavazos, Torres y Escobedo (2013) utilizan los siguientes indicadores para medir la capacidad operativa para innovar: Se cuenta con programas de largo plazo para adquirir capacidades productivas futuras, Se hacen esfuerzos constantes para anticipar el potencial de nuevas prácticas y tecnologías productivas, Se mantiene tecnología de punta en la industria, Se piensa de manera constante en la próxima generación de tecnología productiva, Se desarrollan habilidades y procesos para lograr cambios radicales en los procesos operativos. Se crean e implementan procesos de fabricación nuevos y únicos. Y Para medir la ventaja competitiva se utilizaron los siguientes indicadores: Rentabilidad económica (utilidades), Crecimiento de las ventas, Participación de mercado, Crecimiento de la empresa, Productividad laboral, Satisfacción del cliente, Satisfacción de otros involucrados (accionistas, gobierno, proveedores, empleados), Fortaleza de la posición competitiva. Para este trabajo se utilizaron los indicadores de Maynez, et al. (2013).

METODOLOGÍA

En la región centro del estado de Coahuila, se diseñó un estudio empírico, de corte transversal y descriptivo basado en la revisión de la literatura de las variables capacidad operativa para innovar y ventaja competitiva. La recolección de datos se desarrolló en empresas manufactureras, durante los meses de agosto a noviembre de 2015. En la recolección de datos se utilizó la encuesta personal, mediante un cuestionario auto-administrado diseñado por Máynez y Cavazos (2013) y el cual fue entregado a 267 participantes de forma individual en su contexto laboral. La medición de las capacidades de innovación se efectuó a través de seis

indicadores, mientras que la medición de la ventaja competitiva se realizó mediante ocho indicadores, las cuales se detallan en la Tabla 1; cada una de estos indicadores se midió con una escala de Likert de 1-5.

Tabla 1: Operacionalización de las Variables Capacidades de Innovación y Ventaja Competitiva

Variable	Indicadores
Capacidad de innovación (6)	- Se cuenta con programas de largo plazo para adquirir capacidades productivas futuras. - Se hacen esfuerzos constantes para anticipar el potencial de las nuevas prácticas y tecnologías productivas. - Se mantiene tecnología de punta en la industria. - Se piensa de manera constante en la próxima generación de tecnología productiva. - Se desarrollan habilidades y procesos para lograr cambios radicales en los procesos operativos. - Se crean e implementan procesos de fabricación nuevos y únicos.
Ventaja competitiva percibida (8)	- Rentabilidad económica (utilidades). - Crecimiento de las ventas. - Participación de mercado. - Crecimiento de la empresa. - Productividad laboral. - Satisfacción del cliente. - Satisfacción de otros involucrados (accionistas, gobierno, proveedores, empleados). - Fortaleza de la posición competitiva.

En esta tabla se muestran la operacionalización de las variables capacidades de innovación, que incluye seis indicadores y la variable ventaja competitiva con ocho indicadores.

El análisis estadístico se realizó con apoyo del software estadístico SPSS versión 19.0. Finalmente se efectuaron las conclusiones y recomendaciones del estudio y se definieron las líneas futuras de investigación.

RESULTADOS

Se presentan en este apartado, primeramente las características de los encuestados, así como la situación de la empresa con respecto a las variables capacidades de innovación y ventaja competitiva.

Características de los Encuestados

Después de procesar la información obtenida a través del software estadístico SPSS, se obtuvieron los siguientes resultados para las características de los encuestados: El 74.2% de los participantes son hombres, el 80.2% cuenta con estudios a nivel licenciatura o superior, y aproximadamente el 67.1% son menores de 40 años.

Tabla 2: Perfil de los Participantes

Características	No. de Personas	Porcentaje
Sexo		
Hombre	198	74.2%
Mujer	69	25.8%
Escolaridad		
Preparatoria terminada	20	7.5%
Carrera profesional no terminada	24	9.0%
Carrera profesional terminada	166	62.2%
Maestría	48	18.0%
Otra	9	3.4%
Edad		
Menor de 20años	8	3.0%
Entre 20 y 30 años	68	25.5%
Entre 31 y 40 años	103	38.6%
Entre 41 y 50 años	74	27.7%
Entre 51 y 60 años	14	5.3%

Esta tabla muestra los datos sociodemográficos de los encuestados que respondieron el cuestionario con relación al sexo, nivel de escolaridad y el nivel de escolaridad.

Análisis Descriptivo: Capacidad Operativa De Innovación.

La innovación es considerada como una capacidad relevante que tiene influencia en la competitividad y el desempeño económico de las empresas. Su evaluación desde la perspectiva de las capacidades operativas involucra el despliegue de habilidades diferenciadas y rutinas para lograra cambios radicales en los procesos operativos vigentes, así como la capacidad de adaptar y aplicar la tecnología para atender las demandas del mercado (Schroeder et al., 2002). En relación a los ítems con los que se midió la capacidad de innovación, en general los resultados (ver tabla 3) muestran que se perciben mejores habilidades y rutinas en los procesos operativos, así como la capacidad de adaptar y aplicar la tecnología para atender las demandas del mercado.

Tabla 3: Medidas Descriptivas de la Capacidad Operativa de Innovación

Capacidad Operativa de Innovación	Media	Desv. Std.
Contamos con programas de largo plazo para adquirir capacidades productivas futuras.	3.75	0.962
Hacemos esfuerzos constantes para anticipar el potencial de las nuevas prácticas y tecnologías productivas.	3.95	0.864
Mantenemos tecnología de punta en la industria.	3.89	0.985
Pensamos de manera constante en la próxima generación de tecnología productiva.	3.97	0.882
Se desarrollan habilidades y procesos para lograr cambios radicales en los procesos operativos.	4.00	0.792
Creamos e implementamos procesos de fabricación nuevos y únicos.	3.89	0.862

Se aprecia que los indicadores más desarrollados de las capacidades de innovación fueron: i) Se desarrollan habilidades y procesos para lograr cambios radicales en los procesos operativos y ii) se piensa de manera constante en la próxima generación de tecnología productiva; por otro lado, el contar con programas de largo plazo para adquirir capacidades productivas futuras es el indicador menos desarrollado.

Análisis Descriptivo: Ventaja Competitiva.

Las empresas requieren mantener ventajas superiores, respecto a otras empresas competidoras (Barney y Arikan, 2001; Porter, 1985). Por ello, en este trabajo fue importante analizar la percepción de actores clave, respecto del desempeño de esta variable. Los resultados de la variable ventaja competitiva percibida por los miembros de las empresas (ver tabla 4), reflejan un relativo mejor desempeño en comparación con los de capacidad de innovación. Se aprecia que, los miembros de las empresas tienden a percibir que su posición competitiva (media=4.02), satisfacción del cliente (media=4.02) y satisfacción de otros involucrados (media=3.98) es mejor que la de sus competidores. Y de manera general, de las ocho variables analizadas, al menos en siete de ellas las empresas se perciben con un desempeño mejor que el de sus competidores de la industria. Consistentemente, los resultados evidencian desviaciones estándar que no superan la unidad. Yang et al., (2009) señalan que, cualquier diferencia entre las capacidades de una empresa y las de sus competidores, afectará tanto las ventajas como las desventajas competitivas de la firma.

Tabla 4: Medidas Descriptivas de la Ventaja Competitiva Percibida

Ventaja Competitiva	Media	Desv. Std.
Rentabilidad económica (utilidades)	3.65	0.855
Crecimiento de las ventas	3.78	0.805
Participación de mercado	3.86	0.806
Crecimiento de la empresa	3.88	0.885
Productividad laboral	3.88	0.834
Satisfacción del cliente	4.02	0.765
Satisfacción de otros involucrados (accionistas, gobierno, proveedores, empleados)	3.98	0.770
Fortaleza de la posición competitiva	4.02	0.838

Se aprecia que los indicadores más desarrollados de la ventaja competitiva fueron: i) Satisfacción al cliente y ii) Fortaleza de la posición competitiva; por otro lado, la rentabilidad económica es el indicador menos desarrollado.

CONCLUSIONES

Bajo la perspectiva de la teoría de recursos y capacidades, en este estudio se analizaron las capacidades de innovación como una forma de lograr un eficiente desempeño operativo que permita adquirir una ventaja competitiva sostenible en las firmas, y específicamente en este caso para las empresas manufactureras. Se encontró que los indicadores de las capacidades de innovación que más se han desarrollado en las empresas en estudio son que, en ellas se desarrollan habilidades y procesos para lograr cambios radicales en los procesos operativos y que se piensa de manera constante en la próxima generación de tecnología productiva. Con respecto a la ventaja competitiva, destacan los indicadores: satisfacción al cliente y fortaleza de la posición competitiva, como los más desarrollados en las empresas en estudio.

Por lo tanto, se recomienda que los empresarios enfoquen sus esfuerzos para el incremento de las capacidades de innovación, ya que de esta manera su desempeño operativo sería más alto, lo cual conllevaría a una ventaja competitiva sostenible de las firmas que ellos dirigen. Como línea de investigación futura se sugiere realizar estudios que permitan identificar relaciones del resto de las capacidades operativas con la ventaja competitiva de las empresas y además analizar la relación entre las capacidades de innovación con los factores de la empresa (antigüedad, sector económico en que se desenvuelve, sector económico al que brinda sus productos o servicios) y con los factores de los trabajadores (edad, sexo, nivel de estudios, antigüedad en la empresa). Lo anterior será útil para el diseño y aplicación de estrategias que promuevan los factores que incidan en la ventaja competitivas en las empresas.

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TRANSFERENCIA DE CONOCIMIENTO DE EMPRESAS EXTRANJERAS A LOS PRODUCTORES DE ZARZAMORA DE LA REGIÓN DEL VALLE DE LOS REYES, MICHOACÁN, MÉXICO

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RESUMEN

Las empresas extranjeras, como vehículos de la inversión extranjera directa (IED) se les consideran como un canal que pueden contribuir al crecimiento y desarrollo de las regiones, al incremento del nivel de empleo, y como un factor que tiene la capacidad de transferir nuevo conocimiento y tecnologías, de incrementar la productividad y la competitividad, así como la calidad de vida de la población. La presente investigación tiene como objetivo identificar, cuantificar y analizar los efectos que han generado las empresas extranjeras vinculadas con las empresas productoras de zarzamora en la región del Valle de Los Reyes, Michoacán en términos de transferencia de conocimiento. Para esto, se efectuaron entrevistas y encuestas a los productores de la región del Valle de Los Reyes, municipio de Michoacán, México. Una vez recopilada y procesada la información requerida, se efectuó un análisis de la información, todo esto con apego al método científico. Se concluye que los productores perciben que en términos generales ha habido un incremento de la productividad en la producción de zarzamora así como en la calidad de vida de la población a partir de los vínculos con las empresas extranjeras que se localizan en la región.

PALABRAS CLAVE: Trasferencia de Conocimiento, Inversión Extranjera Directa, Productividad

KNOWLEDGE TRANSFER FROM FOREIGN COMPANIES TO ZARZAMORA´S PRODUCERS OF VALLE DE LOS REYES REGION IN MICHOACAN, MEXICO

As vehicles of foreign direct investment (FDI), foreign companies are considered as a channel that can contribute to the growth and development of the regions, to increase the level of employment, and as a factor having the ability to transfer new knowledge and technologies to increase productivity, competitiveness, and quality of life of the population. This research aims to identify, quantify and analyze the effects generated by foreign companies linked with blackberry producers in Valle de Los Reyes region, in Michoacán, México, in terms of knowledge transfer. For this, interviews and surveys were made to producers in the region. Once collected and processed the required information, analysis of information it took place, all with adherence to the scientific method. We concluded since linkages with foreign companies, blackberry producers perceive an increase in productivity as long as in the quality of life of the population.

JEL: F21, F23, O33

KEYWORDS: Knowledge Transfer, Foreign Direct Investment, Productivity

INTRODUCCIÓN

El estado de Michoacán se caracteriza por realizar actividades del sector primordialmente terciario, en el que los servicios conforman una actividad primordial en su economía, sin embargo, históricamente posee grandes extensiones territoriales destinadas a la agricultura, así como un gran número de su población económicamente activa que se dedica a las actividades primarias. Es a partir del impulso que se le ha dado al Puerto de Lázaro Cárdenas (principalmente a partir de la administración del gobernador Leonel Godoy en el período 2008 - 2012) que la atracción de IED ha sido considerada como un factor que puede detonar un mayor crecimiento económico en el estado. Es así que de acuerdo a la atracción de IED por entidad federativa, Michoacán figura por debajo de la media nacional. De acuerdo al Centro de Investigaciones para el Desarrollo, AC, (CIDAC), Michoacán se ubica dentro del ránking del índice de productividad en México en la posición 26, lo que lo sitúa como un estado con un nivel de productividad bajo, y en relación a los años anteriores, se ubica entre los estados que han experimentado pérdida de productividad. Michoacán aporta el 2.3% del Producto Interno Bruto al país. En cuanto a la atracción de inversión extranjera directa, ocupa el lugar 22 a nivel nacional (INEGI, 2015). Es así que de 1999 a la fecha, el número de empresas con IED localizadas en el estado se encuentra, al igual que los ingresos de IED, debajo de la media nacional. Los registros de IED por sectores económicos en Michoacán, se concentran principalmente en la industria manufacturera, especialmente en la industria acerera. Aun cuando el sector agrícola solo capta el 1.2% de la IED que ingresa a Michoacán, es un sector que registra una creciente actividad enfocada a la agro exportación, además, las industrias de alimentos y bebidas y las de muebles y madera, demandan volúmenes importantes de insumos al sector agropecuario y forestal de la entidad.

El Estado de Michoacán tiene una vocación agrícola con alto potencial de desarrollo, actualmente aporta el 8.05% del PIB nacional en el sector agrícola. En el año 2014, Michoacán fue el principal productor agrícola en cíclicos perennes y ocupó el sexto lugar en el ciclo del año agrícola (otoño – invierno y primavera – verano) en cuanto al valor de la producción, aportando el 11% y el 6.20% respectivamente del total del valor de la producción nacional. Es uno de los principales estados productores frutícolas en el país. El sector frutícola es una de las actividades económicas más dinámicas en el estado, además, ocupa un lugar destacado en los ámbitos nacional e internacional en la producción de algunos cultivos. En el año 2014 Michoacán fue el principal productor del aguacate, la zarzamora, el limón (valor de la producción), en la producción de fresa, ocupó el segundo lugar, solo después de Baja California. En la producción de mango, ocupó el sexto lugar, ubicado después de Guerrero, Nayarit y Chiapas. En el caso de la zarzamora, Michoacán aportó más del 95% del total nacional de la superficie sembrada y cosechada y más del 97% del valor de la producción. El sector agrícola es uno de los sectores que han mostrado mejor desempeño en productividad en relación a la productividad del total de los sectores económicos. A nivel nacional, ocupa el lugar 17 de 32. La estructura de la economía michoacana conforma un modelo de desarrollo basado en impulsos externos. El crecimiento en las exportaciones y las ventas al resto del país provocan un efecto multiplicador sobre los sectores que actúan como proveedores directos e indirectos incrementando la producción y el empleo. Posteriormente crece la demanda interna activando un efecto multiplicador sobre otro grupo de sectores que actúan como proveedores directos e indirectos, de los productores de bienes y servicios finales, destinados al mercado local, aumentando de nuevo la producción y el empleo.

La economía Michoacana a pesar de las dificultades que presenta para generar empleos remunerados, su incipiente desarrollo industrial, y el reducido nivel de PIB por habitante, posee una elevada potencialidad de crecimiento, debido en gran parte a la importante abundancia de recursos naturales, su fortaleza agrícola y el contar con el puerto industrial más grande del país en términos de capacidad y manejo de carga. La actividad económica de la región de Los Reyes, Michoacán se ha enfocado primordialmente a la producción y comercialización de las frutillas o "berries" destacando la producción de zarzamora, ya que aporta casi la mitad del total de la producción estatal, y en menor proporción se dedican a la producción de aguacate.

Es así que esta región tiene una gran importancia a nivel nacional e internacional, por lo que diversas empresas nacionales pero principalmente internacionales (de nacionalidad primordialmente estadounidense y chilena) se han localizado en esta región y vinculado con productores locales, fungiendo estos últimos como proveedores de estas comercializadoras internacionales. Es así que debido al dinamismo de esta actividad en la región, aunado a un mayor impulso que podría obtener mediante derramas tecnológicas y de conocimiento de empresas extranjeras, podría incrementar sustancialmente su potencial como polo de desarrollo para el estado de Michoacán, siendo este el objeto de estudio, el investigar si se ha generado este tipo de derramas en la región de Los Reyes como resultado del vínculo entre las empresas con capital extranjero y los productores locales e identificar si estas transferencias de conocimiento y/o tecnología han favorecido al desarrollo sostenible de la región, pues aun cuando a la IED se le ha considerado como promotora de tantos beneficios, en Michoacán y específicamente en la región de Los Reyes, no se conocen los efectos que estas inversiones pueden estar generando, más allá de la generación de empleos, y de un mercado seguro para algunos productores, además, se requiere la aplicación de políticas económicas estatales que se enfoquen a la atracción de IED como promotora de productividad y detonadora de crecimiento y desarrollo.

Revisión de Literatura Sobre los Mecanismos de Transferencia de Conocimiento y Tecnología

Diversas investigaciones se han realizado para estudiar la IED y sus efectos sobre la transferencia tecnológica, desde los primeros exponentes tales como Hymer (1976) (Exponente de la Teoría de la industrialización en la IED; Las empresas multinacionales (EMNs) son concebidas como organizaciones industriales globales. La IED involucra la producción internacional, mediante la que se transfiere un paquete en el cual el capital, la gerencia y nueva tecnología están combinados. Caracterizó a la IED como una extensión internacional de la teoría de la organización industrial), Caves (1971 y 1974), Kindleberg (1984), Koizumi y Kopecky (1977), Findlay (1978), Wang y Blomstrom (1992), y más recientemente, Fan (2002), Smarzinska (2004), Ziliang Deng (2011), entre muchos otros estudios recientes, coincidiendo que la IED es identificada como un canal de crecimiento y desarrollo, promocionando fáciles accesos a nuevas tecnologías, incrementando el empleo y el ingreso en los países anfitriones.

Los efectos que las EMNs generan sobre los países anfitriones se expresan mediante los "spillovers, entendidos como efectos, externalidades; derrama tecnológica, transferencia y difusión de tecnología tangible e intangible; "efecto contagio", que inciden directamente sobre la productividad de las empresas locales con alguna especie de vínculo. Estas relaciones pueden ser verticales u horizontales (Smarzinska, 2004, Deng, 2011). Para que estos efectos spillovers se puedan transferir es de vital importancia el desarrollo de capacidades tecnológicas, entendidas como "las habilidades técnicas, administrativas y organizacionales que las empresas requieren para instalar una planta, utilizarla eficientemente, mejorarla y expandirla con el tiempo y desarrollar nuevos productos y procesos (Najmabadi y Lall, 1995).

Los spillovers o derramas son transferencias de conocimientos, que generan incrementos en la productividad del agente que las recibe (Romo, 2005).No obstante, evidentemente es necesario conocer la forma en que las empresas locales pueden aumentar su productividad mediante los spillovers de la IED, traducidos en transferencia de tecnología y de conocimientos, es decir, la tecnología tangible e intangible. Por lo que es importante sustentar teóricamente la productividad mediante el mayor uso de la tecnología. La productividad de las derramas es un fenómeno relativamente intangible e intratable y no solo beneficia a las empresas locales, sino también a las multinacionales filiales fomentando un ambiente económico productivo en el mercado anfitrión (Deng, 2011). Dentro de la teoría del crecimiento, en los últimos años ha habido varios desarrollos teóricos que indican la importancia de las mejoras en tecnología, eficiencia, y la productividad en la estimulación del crecimiento. Bajo este respecto, la contribución de la IED para la industrialización de las economías en desarrollo, se da a través de la transferencia de tecnología avanzada. (Lim, 2001). De acuerdo a Deng (2011), Smarzinska (2004), entre otros estudios recientes, los canales de transferencia de tecnología son:

Los canales formales tales como IED, licencias tecnológicas, el uso de equipo tecnológico con avanzada tecnología, los cuales son relativamente bien entendidos, pero, Los canales informales típicamente referidos como "derramas tecnológicas" son menos bien entendido. Las empresas domésticas pueden adquirir mejoras en la productividad mediante vínculos hacia arriba y hacia abajo con empresas extranjeras en el mercado doméstico y de exportación (vínculos verticales) y mediante la contratación de trabajadores con habilidades y gerentes previamente empleados por empresas extranjeras (movilidad laboral), exportaciones de EMNs filiales y efectos horizontales.

Las EMNs pueden estimular a las empresas locales a acceder a tecnología específica porque probablemente estas no saben de la existencia de esta tecnología o porque no saben cómo tratar de obtenerla, sin embargo, aunque no existiere influencia tecnológica significativa sobre las empresas locales, debido a que pudieran poseer tecnologías equiparables, e independientemente de la ventaja monopolítica que posea la EMN (procesos o productos tecnológicos, habilidades especiales, capital, etc) esta puede generar un área competitiva para los inversionistas extranjeros (Blomstrom, 1983). En el mismo sentido, Sass, 2003, Lim, 2001 y Fan, 2002, afirman que mediante la IED, las EMNs pueden generar diversos efectos en el crecimiento económico del país anfitrión: La IED puede beneficiar potencialmente a las empresas locales, ya que el conocimiento tecnológico de la EMN puede generar externalidades positivas al aprendizaje tecnológico de las empresas locales, trabajadores e instituciones, demostrando nuevas tecnologías y proveyendo de asistencia tecnológica a sus proveedores y clientes locales, y capacitando a los trabajadores que subsecuentemente podrían trabajar en empresas locales, las cuales también pueden aprender observando a las empresas extranjeras. Con lo anterior, se pueden generar mejoras en la productividad y eficiencia en las empresas locales de muchas maneras (Lim, 2001, Smarzinska, 2004).

La forma más simple de una derrama tecnológica puede ocurrir cuando una empresa mejora la productividad copiando alguna tecnología usada por una multinacional en el mercado local (efecto contagio). Otra forma ocurre cuando las empresas locales están forzadas a utilizar la tecnología existente y a hacer uso de los recursos de manera más eficiente o requieren buscar tecnologías más eficientes, a causa de que la entrada de una EMN ha generado el crecimiento de la presión competitiva (La presión competitiva consiste en un gran número de competidores nacionales e internacionales, resultando en una estructura más eficiente (Blomstrom, 1983)) en el mercado local (Lim, 2001, dos Santos y Togueiro (s/a),). Una mayor presencia de empresas extranjeras y locales en una economía, incrementa la competencia en el mercado doméstico. La presión competitiva puede obligar a las empresas locales a operar de manera más eficiente, e introducir más tecnologías más pronto que otras (Fan, 2002). Además, una derrama puede ocurrir cuando una filial enseña técnicas a los trabajadores locales, que tiempo después trabajarán en empresas locales o comenzarán con su propia empresa (Lim, 2001). Particularmente, un significativo canal de derrama es mediante la interrelación entre las EMNs y los proveedores y clientes locales. Las interacciones que las EMN/proveedores pueden ayudar a incrementar la productividad y eficiencia de las empresas locales son (Lim, 2001, Deng, 2011, Smarzinska, 2004, Fan, 2002):

Ayudando a los proveedores a generar facilidades en la producción; demandando proveedores confiables con alta calidad en los productos y que sean entregados a tiempo, mientras que al mismo tiempo proveen de asistencia técnica que ayude a mejorar los productos o facilite la innovación (efectos de eslabonamiento); Proveyendo entrenamiento e incentivos para mejorar la gerencia y organización y,
Asistiendo a los proveedores a encontrar clientes adicionales incluyendo sus filiales hermanas en otros países para los productos intermedios. Tales proveedores pueden después empezar a exportar a las filiales hermanas y a otros compradores independientes. Lo anterior permite que los proveedores locales alcancen las ventajas de las economías de escala.

Aunque, también, la extensión de los efectos contagio dependen de varios factores Deng, 2011, Smarzinska, 2004:

El objetivo de la IED (manejo de mercado, manejo de recursos o manejo de tecnología;
El mercado destino de la producción de la ETN (mercados extranjeros o locales),
La modalidad de IED,
La estructura de mercado, y,
El contexto institucional en el país anfitrión.

La IED tiene más posibilidad de generar crecimiento cuando el mercado está preparado para apoyar el crecimiento empresarial, cuando el producto o el proceso está muy diferenciado, cuando los inversionistas tienen acceso a recursos escasos y en los países en vías de desarrollo con mayor avance económico (Daniels, 2004). Igualmente, las empresas locales pueden llegar a ser más productivas como resultado del acceso a los nuevas, mejorados, o menos costos en inputs intermedios producidos por las multinacionales en los sectores de arriba (canal delantero del encadenamiento vertical). Por ejemplo, muchas multinacionales requieren a sus proveedores obtener certificaciones de calidad de la organización (ISO) de estándares internacionales. Además, las ventas de estos inputs por las multinacionales se pueden acompañar por la disposición de los servicios complementarios que pueden no estar disponibles con respecto a las importaciones (Ibíd.).

METODOLOGÍA

De acuerdo a las aportaciones teóricas, un mecanismo para la transferencia internacional de tecnología es la transferencia de tecnología y/o conocimiento de una subsidiaria a una empresa local en forma de externalidad ((Deng, 2011, Smarzinska, 2004, etc.). Con la presente propuesta se pretende identificar y cuantificar mediante "la percepción de transferencia de tecnología y conocimiento", la transferencia de tecnología y/o conocimiento de una subsidiaria a una empresa local en forma de externalidad, considerando y retomando los aspectos teóricos referentes a los mecanismos de transferencia de tecnología. Se consideraron los vínculos o enlazamientos verticales, ya que las empresas locales de la región del Valle de Los Reyes proveen de frutilla a las empresas extranjeras, y a su vez, estas últimas proporcionan capacitación, cursos, etc., a estas. Para cumplir con el objetivo de la presente investigación, se efectuaron cuestionarios de tipo descriptivos, los cuales se aplicaron directamente a productores locales, haciéndose primero una prueba piloto para probar el cuestionario, y así poder comprobar la comprensión del cuestionario y determinar la estructura general del cuestionario e identificar si se logra obtener los resultados esperados o no. (Rojas Soriano, 2006). El universo de estudio fueron 34 productores de la región del Valle de los Reyes, Michoacán, México, productores de frutillas.

Una vez obtenida la información proporcionada por los productores locales, se construyó un índice que nos dé cuenta de un primer acercamiento sobre la medición de la transferencia de tecnología y/o conocimiento de una empresa extranjera a una local. Para la construcción del índice, se consideraron 18 factores, cada uno de estos pueden obtener un valor máximo y mínimo, de acuerdo a las respuestas de los productores, los cuales consideraron que todos los factores tienen la misma importancia en el proceso de transferencia de conocimiento, por lo que se les otorgó un valor máximo de 0.055 a cada factor, de tal forma que el máximo nivel a alcanzar sumando el valor de cada uno de los factores es de 1 y el mínimo es de 0. Entre más acercado a 1 sea el valor, esto significará que los productores locales perciben que ha habido transferencia de conocimiento de parte de las empresas extranjeras con las que tienen vínculos como proveedores; mientras más acercado a cero será el resultado, significará que los productores locales perciben que no ha habido transferencia de conocimiento de parte de las comercializadoras extranjeras.

RESULTADOS

Considerando que el presente estudio se basó en la trasferencia de conocimiento y/o tecnología mediante las interacciones que las EMN/proveedores, se consideraron las siguientes formas:

Transferencia directa del conocimiento de clientes extranjeros a los proveedores locales (efectos de eslabonamiento). Ayudando a los proveedores a generar facilidades en la producción.

Solicitando los requisitos más altos para la calidad del producto y la entrega del tiempo de funcionamiento solicitados por las multinacionales.

Proveyendo entrenamiento e incentivos a los proveedores locales para aumentar su gerencia o tecnología de producción e innovación.

Una demanda cada vez mayor por parte de las EMNs para los productos intermedios, que permite que los proveedores locales alcancen las ventajas de las economías de escala. De acuerdo a estas cuatro interacciones, en los cuestionarios se detectó que: se identificaron una red de 13 comercializadoras en la región de Los Reyes Michoacán, de las cuales dos son de nacionalidad mexicana y el resto son extranjeras, algunas de ellas son: Sun Belle, Driscol, Dolle, expoberries, Fresh kampo y Splendor, de las que más del 50 % de los productores comercializan entre el 70 – 100% del total de su producción a este tipo de empresas extranjeras. En cuanto a la capacitación por parte de las empresas extranjeras a los productores locales, los factores y los valores obtenidos fueron los siguientes:

Tabla 1: Percepción de la Transferencia de Conocimiento de Empresas Extranjeras a Productores Locales[a]

Factores Considerados	Valores Obtenidos
Gerencia	0.02
Innovación en procesos de producción	0.02
Fertilización	0.02
Higiene	0.05
Riesgos	0.05
Técnicas de cultivo	0.02
Reducción de erosión	0.02
Técnicas de riego	0.02
Inocuidad	0.05
Monitoreo de plagas y enfermedades	0.03
Reutilización de residuos y contaminantes	0.02
Productos tóxicos	0.05
Manipuleo de la fruta en el proceso de cosecha y empaque	0.03
Primeros auxilios	0.03
Transporte y tiempos de entrega del área de producción al centro de acopio	0.03
Estrategias para incrementar la demanda	0.02
Conservación y protección del medio ambiente	0.03
Actividades que ayudan a proteger el medio ambiente	0.02
Total	0.52

[a] Máxima calificación por factor: 0.055; mínima calificación por factor: 0; máxima calificación por total de factores: 1 Fuente: elaboración propia en base a información obtenida de cuestionarios aplicados a 34% productores de la región de Los Reyes, Michoacán, México

En base a los 18 indicadores considerados en el presente estudio, los resultados obtenidos arrojaron una percepción de transferencia de conocimiento de 0.52, lo cual significa que de acuerdo a la opinión de los productores de la región, las comercializadoras extranjeras con las que tienen vínculos han permitido e impulsado en un 52% la transferencia de conocimiento hacia las empresas locales encuestadas. Aunado a lo anterior, también se detectó que la capacitación de parte de las comercializadoras extranjeras es continua, y dependiendo de los temas, se les capacita en la región o los envían a recibir cursos de capacitación a otras partes del estado o de la república mexicana. Las empresas realizan visitas dos o tres veces a la semana para supervisar que cada uno de los procesos se realicen en base a las buenas prácticas agrícolas (BPA), para las cuales, los productores con ayuda de estas comercializadoras se rigen por bitácoras para garantizar que los productos logren las certificaciones internacionales.

Así mismo, se identificó que las empresas extranjeras no conceden ningún tipo de maquinaria o equipo a sus proveedores, pero les otorga créditos financieros (con tasas de interés más bajas a las que ofrecen

instituciones financieras) para adquirir la maquinaria, equipo, etc., necesarios para mejorar sus técnicas durante todas las etapas del proceso, desde preparar la tierra para la producción, hasta el empaque y embalaje del producto. En cuanto a la percepción del incremento de productividad a partir de los vínculos con las empresas extranjeras, los productores consideran que ha habido un aumento promedio del 28%.

CONCLUSIONES

De acuerdo a la percepción de transferencia de conocimiento, se puede concluir que en la región de Los Reyes se considera que las empresas extranjeras, eminentemente comercializadoras con las que tienen vínculos han favorecido la transferencia especialmente de conocimiento en un 52%, al recibir capacitación constante y exigir el cumplimiento de normas y requisitos en todos los procesos desde la preparación de la tierra hasta el empaque y transporte del producto, lo cual ha favorecido a elevar la productividad de los productores no solo de la asociación, sino de la región, ya que entre los productores, realizan demostraciones del conocimiento adquirido, lo que implica la derrama de conocimiento. Algunas prácticas que se realizan en beneficio del medio ambiente son la reforestación y educación del medio ambiente, cuidado del agua, reutilización de recipientes, producción de frutilla orgánica, implementación de sistemas orgánicos biológicos, métodos de limpieza de aguas, sobrantes de insecticidas y plaguicidas, manejo de residuos tóxicos, no obstante, es un pequeño porcentaje de productores que les exigen o promueven este tipo de prácticas. Así mismo, se puede concluir que la región ha logrado aumentar la productividad de la producción de las "berries" en un promedio de un 28% a partir de los vínculos con las empresas extranjeras, además, se concluye que se ha alcanzado un mejor nivel de vida en un 60%. Así mismo un 60% del total de los productores entrevistados están de acuerdo en que a partir del ingreso de las empresas extranjeras a la región, ésta se ha transformado, se ha incrementado la actividad económica, ha contribuido al crecimiento económico, se ha elevado la calidad de vida de la población y ha sido un factor relevante para el desarrollo de la región.

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DIAGNÓSTICO DE CAPACITACIÓN DESDE LA PERSPECTIVA DEL TUTOR EN UNA UNIVERSIDAD PÚBLICA

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RESUMEN

En las universidades mexicanas, el programa de tutorías es una herramienta que ha funcionado con vagos resultados hasta el momento y aunque hay muchos casos de éxito, también es pertinente reconocer que aún existen reformas y ajustes que deben realizarse. Una de éstas es revisar la capacitación que se proporciona a los profesores que llevan a cabo esta labor, ya que en ocasiones las habilidades quedan desfasadas de acuerdo con lo que se solicita para ejercer este servicio educativo. En esta investigación se aplicó un instrumento a los tutores de la División Académica de Ciencias Económico Administrativas de la Universidad Juárez Autónoma de Tabasco, con el afán de conocer las necesidades de capacitación que requieren los profesores para efectuar mejor su trabajo como tutores. El método fue de tipo cuantitativo y la muestra fue seleccionada en forma aleatoria. Se enfocó en conocer si los docentes habían recibido capacitación, el conocimiento acerca de los servicios universitarios para orientar a sus alumnos y los temas sobre los que les gustaría recibir instrucción.

PALABRAS CLAVES: Universidad, Tutores, Capacitación

DIAGNOSIS OF TRAINING FROM THE PERSPECTIVE OF THE TUTOR IN A PUBLIC UNIVERSITY

ABSTRACT

In Mexican universities, the mentoring program is a tool that has worked with vague results so far and although there are many success stories, is also relevant to recognize that there are still reforms and adjustments to be made. One of these is to review the training that teachers who carry out this work is provided, as are sometimes outdated skills according to what is required to exercise this educational service. In this research an instrument to guardians of the Academic Division of Administrative Economic Sciences of the Universidad Juárez Autónoma de Tabasco, in an effort to meet the training needs that require teachers to better perform their work as tutors was applied. The method was quantitative and the sample was selected at random. He focused on knowing if teachers had received training, knowledge about university services to guide their students and the topics on which they would like to receive instruction.

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KEYWORDS: University, Tutors, Training

INTRODUCCIÓN

En México, de acuerdo con la Asociación Nacional de Universidades e Instituciones de Educación Superior (ANUIES), la definición de tutor es la siguiente: “El tutor orienta, asesora y acompaña al alumno durante su proceso de enseñanza-aprendizaje, para conducirlo hacia su formación integral, lo que significa estimular

en él la capacidad de hacerse responsable de su aprendizaje y de su formación" (ANUIES, 2001). La propia ANUIES indica además que al tutor se le atribuyen varias capacidades, tal como el que debe poseer un amplio conocimiento de la filosofía educativa de acuerdo con el ciclo y la modalidad educativa y curricular del área en la que se realice la práctica tutorial. Asimismo, conviene que sea un profesor o investigador dotado de una amplia experiencia académica, que le permitan desarrollar eficiente y eficazmente la docencia o la investigación y que además estas actividades estén vinculadas con el área en la que se encuentran inscritos sus tutorados. Por último el tutor debe estar consciente del significado de la tutoría asumiendo que ésta lleva implícito un compromiso que consiste en poner atención al buen desarrollo del alumno en la institución educativa.

REVISIÓN LITERARIA

Los Tutores

Al hacer una revisión del concepto de tutor, en algunos trabajos presentados en diferentes congresos y foros, encontramos definiciones que tienen como singularidad específicas y altas expectativas en cuanto a las responsabilidades del mismo. Por ejemplo Muñoz, Samayoa y Castell (2006), profesoras de la Universidad de Sonora, definen al tutor en una ponencia presentada en el 2do. Encuentro Nacional de Tutorías como ". . . una figura clave en el proceso de aprendizaje de los estudiantes en formación; actúa como referente y modelo por lo que se considera de importancia el reunir una serie de características que garanticen con eficacia sus funciones. No solo son necesarios los requisitos profesionales y académicos es preciso que el tutor cuente con condiciones humanas para la capacidad de comunicación y relación con los tutorados y su entorno". Por su parte Esteban, Moysén y Percastre (2006) indican que es el tutor un profesor que se encarga de algo más que dar clase. Ayuda a que cada alumno se realice como persona, apoya en el conocimiento, adaptación y dirección de sí mismo para lograr el desarrollo equilibrado de sus personalidades.

Asimismo, según Rodríguez (2006), el tutor puede considerarse como generador de procesos de acompañamiento de tipo personal y académico a los alumnos. "Es el profesor-tutor que orienta, asesora y acompaña al alumno durante el proceso de enseñanza-aprendizaje de un curso o de una asignatura, desde la perspectiva de conducirlo hasta su formación integral" (Rodríguez, 2006). Podemos entender que en el tutor recae la responsabilidad de conducir al tutorado, y que el primero es un actor principal en el escenario de la tutoría pues, de acuerdo con Capelari (2009) el tutor se halla inserto en la institución y ocupa un lugar central. El tutor y el docente coinciden en la misma persona y en la misma función y es un docente con un rol redefinido, ocupando un lugar clave en los aprendizajes, en el marco de nuevos planteamientos curriculares y de concepciones sobre el currículo, la didáctica, el aprendizaje y la enseñanza. En torno a las características deseables que debe poseer el tutor, la ANUIES (2001) apunta las siguientes: Poseer un equilibrio entre la relación afectiva y cognoscitiva, para una delimitación en el proceso de la tutoría.

Tener capacidad y dominio del proceso de la tutoría. Tener capacidad para reconocer el esfuerzo en el trabajo realizado por el tutorado. Estar en disposición de mantenerse actualizado en el campo donde ejerce la tutoría. Contar con capacidad para propiciar un ambiente de trabajo que favorezca la empatía tutor-tutorados. Poseer experiencia docente y de investigación, con conocimiento del proceso de aprendizaje. Estar contratado por tiempo completo o medio tiempo o, al menos, con carácter definitivo. Contar con habilidades y actitudes (que estará dispuesto a conservar durante todo el proceso) tales como: Habilidades para la comunicación, ya que intervendrá en una relación humana; Creatividad, para aumentar el interés del tutorado; Capacidad para la planeación y el seguimiento del profesional, para el proceso de tutoría, así como actitudes empáticas en su relación con el alumno.

Adicionalmente en el mismo documento de la ANUIES se hace la siguiente aclaración: "Estas características y funciones . . . se sustentan en dos premisas fundamentales: el compromiso de adquirir la capacitación necesaria para la actividad tutorial y el compromiso de mantenerse informado sobre los

aspectos institucionales y específicos del estudiante para optimar su influencia en el desarrollo del alumno" (ANUIES, 2001). Lo anterior nos lleva a revisar el tema de la capacitación para los tutores y de la importancia que éste tiene para que los tutores realicen un trabajo con verdadero impacto en las universidades, y aunque los objetivos de los Programas de Tutorías tienen altas expectativas, se cumplan para disminuir el rezago educativo en el país.

La definición de Tutor en el Programa Institucional de Tutorías en la Universidad Juárez Autónoma de Tabasco

De acuerdo con Sanlúcar y Alcaraz (2011) en la Universidad Juárez Autónoma de Tabasco (UJAT), fue en el año 2000 cuando se impulsó formalmente su Programa Institucional de Tutorías (PIT), como una estrategia para apoyar el Modelo Educativo centrado en la formación integral del estudiante. Es así como en el PIT de la UJAT se puede visualizar claramente su misión, visión, objetivos y reconocer un marco normativo, contextual y conceptual, el cual clarifica las tendencias y orientaciones en este campo; de igual manera, se hace un análisis de la problemática escolar de deserción, aprovechamiento, rezago, eficiencia terminal y de la distribución de la matricula que le permite justificar esta estrategia, haciendo un planteamiento operativo que ve desde el nivel directivo tanto central como divisional, la propuesta de una Comisión Institucional de Tutorías y Comisiones

Divisionales, como la participación de tres actores principales, el Programa Institucional de Tutoría, la formación integral del alumno y la mejora de la calidad del proceso educativo. En cuanto al concepto de Tutoría, el Reglamento de la UJAT (2011), precisa lo siguiente en su Artículo 5. "Para efecto de este Reglamento, la Tutoría se concibe como un proceso de acompañamiento durante la formación de los alumnos, que se concreta mediante la atención personalizada o grupal, por parte de Profesores Investigadores, que buscan orientarlos y dar seguimiento a su trayectoria académica en los aspectos cognitivos y afectivos del aprendizaje, para fortalecer su formación integral" (UJAT, 2011). También se explica en el Reglamento de la UJAT que la tutoría se considera como una función de la actividad docente que consiste en guiar y brindar apoyo en el proceso educativo del tutorado. Esta función comprende un conjunto sistematizado de acciones educativas centradas en el alumno, a través de diversos tipos de atención, individual o grupal y modelos de intervención de tutoría, asesoría y cursos remediales; ofrecida en espacios extracurriculares. Por otra parte los siguientes objetivos específicos requieren de elevar la calidad del proceso formativo del Tutorado mejorando sus fortalezas mediante acciones preventivas y correctivas en la construcción de valores, destrezas, actitudes, hábitos y competencias. El tutor debe estar preparado y conocer todos estos aspectos para poder transmitirlos satisfactoriamente a los jóvenes.

La Capacitación Para los Tutores

Después de evidenciar la importancia de la capacitación de los profesores universitarios para desempeñar la actividad tutorial, encontramos que la ANUIES señala al respecto que: "El tutor deberá mantenerse capacitado en el manejo de un concepto claro y actualizado de la formación integral de los estudiantes, concepto que deberá estar presente en las actividades de tutoría y en la relación permanente con los tutorados. Se entiende que una relación tan cercana y regular de apoyo tutorial requiere de la formación de los tutores en el manejo de ciertas herramientas fundamentales, como por ejemplo, la entrevista personal para aplicar con alumnos en situación estable y con alumnos en estado crítico" (ANUIES, 2001). Es decir que para llevar a cabo una buena labor tutorial, de acuerdo con la ANUIES, el profesor también debe conocer, entre otras cosas: la aplicación de técnicas de trabajo grupal, conocimiento del modelo académico institucional (ventajas, compromisos y exigencias para con los alumnos), características de estilos de aprendizaje, así como desarrollo de habilidades cognitivas y metacognitivas, "conocimiento de las características de los grupos etarios involucrados en el programa de tutoría, básicamente las correspondientes a adolescencia y juventud temprana, ligado a la posibilidad de identificar problemas de actitudes o comportamientos que pudiesen obstaculizar el desempeño del estudiante" (ANUIES, 2001).

La capacitación se ha venido implementando en las universidades que cuentan con Programa de Tutorías, sin embargo en cada institución la estructura de la capacitación varía y/o está adecuada a las necesidades que presentan sus cuadros docentes. Adicionalmente se indica que para los procesos de capacitación resulta pertinente tomar en cuenta a los propios docentes de la institución, con la ventaja de que todas las IES cuentan con psicólogos y pedagogos que pueden asumir el compromiso de desarrollar e impartir de los módulos relacionados con el conocimiento de los estudiantes y con el proceso de aprendizaje. En referencia a la UJAT, la capacitación se ha abordado con la finalidad de formar cuadros de profesionales con conocimientos sólidos para el desempeño de la actividad tutorial de acuerdo con lo expuesto por Guillemín y Alcaraz (2003) quienes informan que el proceso de capacitación para tutores en la UJAT dio inicio desde el año 2000 con diversos cursos. Adicionalmente, también se han realizado diversas actividades en apoyo a la labor tutorial, tales como foros, publicaciones, impartición de cursos y diplomados, etc. Todo con el objetivo de fortalecer la implementación y continuidad del modelo de flexibilidad curricular.

Una interesante propuesta es la expresada por Pirrón, Rojas y Esparza (2010), quienes resaltan la importancia de integrar en la formación de tutores un módulo relativo a las Relaciones Humanas denominado "Relaciones interpersonales tutor-tutorado", el cual que tiene como objetivo "formar a los docentes tutores para facilitar su acercamiento con el estudiante y volverse más sensible a sus características y necesidades, partiendo de que el tutor no podrá propiciar el desarrollo de competencias psicosociales en el alumno si no ha logrado desarrollarlas en sí mismo" (Pirrón, Rojas y Esparza, 2010). En éste mismo tema Ríos, Bello y Bonaparte (2010) dan respuesta a una manifestación frecuente entre los docentes que se dedican a la tutoría quienes muchas veces argumentan que no se encuentran capacitados para orientar a los alumnos ya que no poseen conocimientos de psicología: "No se pretende que los tutores se conviertan en psicólogos, sino que cuenten con los elementos esenciales para saber escuchar, identificar las necesidades de sus alumnos y proponer las soluciones que estén a su alcance, y en aquellas situaciones que rebasan su competencia, saber canalizarlas a tiempo con el orientador escolar o el especialista, según el nivel de las necesidades del alumno" (Ríos, Bello y Bonaparte, 2010).

METODOLOGÍA

El alcance de la investigación fue de tipo exploratorio y se escogió un diseño de tipo no experimental, transversal descriptivo. Los datos se obtuvieron en forma cuantitativa, a través de una encuesta aplicada a profesores-tutores de la División Académica de Ciencias Económico Administrativas de la UJAT, en la que se analizaron las categorías en torno a la formación tutorial desde la perspectiva de los propios tutores. La muestra fue probabilística de tipo aleatorio simple. La población de estudio se determinó mediante los siguientes criterios:

<u>Criterios de Inclusión</u>

Formar parte del Padrón de Tutores de la DACEA/UJAT. Haber recibido capacitación en materia de tutorías y/o conocer el Programa Institucional de Tutorías. Haber tenido tutorados asignados durante el ciclo escolar septiembre 2014 – enero 2015. Para los Criterios de Exclusión se consideraron las mismas categorías formuladas con enfoque negativo.

La población total de profesores de la DACEA-UJAT fue de 261 en el ciclo escolar septiembre 2014 – enero 2015, sin embargo los que reunieron las características señaladas y de acuerdo con los datos recabados en la Coordinación de Docencia de la misma institución, fueron 186 docentes. Para conocer el tamaño de la muestra se necesitó realizar un cálculo muestral de acuerdo a la siguiente fórmula:

$$n = \frac{Z^2\, p\, q}{e^2}$$

Una vez especificado lo anterior y sustituyendo los valores de la fórmula arriba mencionada, encontramos que:

$$n = \frac{2.72\ X\ 0.25}{0.0100} = \frac{0.68}{0.0100} = 68$$

Al hacer el ajuste

$$n' = \frac{n}{1 + \frac{(n-1)}{N}} = \frac{68}{1 + \frac{(68-1)}{186}} = \frac{68}{1 + \frac{67}{186}} = \frac{68}{1 + 0.36} = \frac{68}{1.36} = 50$$

El resultado fue de 50. Sin embargo se aplicaron 55 cuestionarios. Los profesores seleccionados como parte de la muestra se encuestaron con un instrumento integrado por 4 preguntas (Anexo 1). Este instrumento se basó, con algunas modificaciones, en el propuesto por la propia UJAT (s.f.) y publicado como parte de los documentos que integran el Sistema de Evaluación del Programa Institucional de Tutorías. En la primera parte del cuestionario se insertó una pizarra para obtener datos estadísticos acerca del género de los encuestados, la categoría de su contrato como profesores, la edad, su antigüedad como docentes, número de tutorados asignados y último grado de estudios obtenido. Posteriormente, en la parte denominada Formación tutorial se integraron cuatro preguntas de opción múltiple.

RESULTADOS

La encuesta aplicada a los tutores estuvo basada en un cuestionario anónimo con 4 preguntas. La muestra seleccionada fue de 55 profesores que, además de impartir clases, realizan actividades de tutoría. Se dividieron en 29 hombres, 24 mujeres y dos cuestionarios en los que no apareció contestada ésta pregunta por lo que para efectos estadísticos se denominaron "sistema". Los tutores encuestados tienen diferentes categorías de contratación en la universidad, de acuerdo con el número de horas que imparten clases. Es pertinente aclarar que la tutoría es obligatoria para los docentes de Tiempo Completo, sin embargo también participan en ésta actividad profesores de Medio Tiempo o de Asignatura. La diferencia de responsabilidades en cuanto a la categoría es el número de tutorados que se les asigna. La mayor cantidad de profesores encuestados fueron de Tiempo Completo con un porcentaje de 69.1%. También se encuestó un 10.9% de Medio Tiempo y un 18.2% de Asignatura. Finalmente se contabilizó un cuestionario en el que no se contestó este apartado y que se clasificó como "no contestó".

El grado académico de los profesores tuvo el siguiente resultado: 5.5% con Licenciatura, 5.5% pasante de maestría, 54.5% con grado de maestría, 14.5% candidatos a doctores y 18.2% con Doctorado. El sistema registró como perdido un participante que no contestó. De acuerdo con los resultados, la mayoría de los docentes tiene un nivel de estudios de maestría, seguido por los que tienen grado de doctor, por lo que se puede considerar que todos son especialistas en sus áreas de formación. Con relación a la edad de los profesores, se clasificaron por rangos de edades que fueron de 37 a 48 años con un porcentaje de 14.5%, de 49 a 60 años se encuestaron 29.1% y un 25.5% que sus edades oscilan entre 61 a 70 años. Se debe puntualizar que 17 docentes que equivalen a un 30.9% no contestó esta pregunta. Otro dato obtenido fue el número de tutorados que cada uno atiende. De acuerdo con los resultados se pudo observar que un 36.4% tiene asignado de 3 a 14 alumnos, mientras que un 45.5% tiene de 15 a 26 tutorados y un 3.6% manifestaron tener entre 27 a 38 estudiantes a su cargo. En esta ocasión el porcentaje de profesores que no contestó fue de un 14.5%. Algunos de los argumentos que dieron a conocer los profesores que no respondieron esta pregunta fueron: "no me acuerdo" o "cada semestre tengo una cantidad diferente de tutorados". En relación al cuestionario aplicado, se realizaron cuatro preguntas de respuesta múltiple. En la pregunta 1 se cuestionó acerca de las actividades de capacitación en materia de tutoría en las que ha participado el tutor. Las opciones eran: curso, taller, diplomado y/o ninguno.

Las respuestas fueron las siguientes: en cuanto a la participación de los profesores en cursos de capacitación para la tutoría, el 65.5% respondió que sí ha tomado algún curso y el 34.5% indicó que no ha participado. Aunque es alto el porcentaje de quienes sí han participado en algún curso, también es significativo el porcentaje de los que no lo han hecho y que no obstante participan en el programa de tutorías sin una preparación adecuada. Con relación a la participación de profesores en talleres, el 36.4% indicó que sí ha participado y el 63.6% señaló que no han tomado algún taller en materia de tutoría. En éste caso se repite la misma situación que en el caso anterior. La participación en diplomados tuvo los siguientes resultados: 30.9% sí han participado en diplomados, mientras que el 69.1% no lo ha hecho. Cursar un diplomado implica una mayor inversión de tiempo para quien los estudia y por otra parte la oferta de diplomados es mucho menor que la de cursos y/o talleres.

En la opción de no haber participado en ninguna actividad para prepararse como tutor, las respuestas se presentaron como sigue: 85.5% no marcaron esta respuesta, lo cual indica que sí han participado en alguna actividad, ya sea curso, taller o diplomado. Sólo 8 profesores, correspondiente al 14.5% del total, marcó la respuesta para indicar que no han participado en algún tipo de capacitación. En la pregunta 2 del cuestionario se abordó el tema de la utilidad de la capacitación recibida para desempeñar las funciones de tutor. Las respuestas fueron las siguientes: el 38% señaló que le fue "útil", el 29% "regularmente útil", el 13% indicó que "poco útil", el 9% que "nada útil" y el 11% correspondiente a 6 profesores no contestaron la pregunta. Podemos notar que si se suman los resultados de las respuestas negativas y los cuestionarios sin contestar, hacen mayoría. De acuerdo con las respuestas a nivel general se puede indicar que la percepción en torno a la utilidad de la capacitación recibida es negativa. Los resultados de la pregunta no. 3 de respuesta múltiple, donde se cuestionó a los tutores acerca del nivel de conocimiento que tienen de los servicios con los que cuenta la institución para apoyar al tutorado fueron los siguientes:

Acerca del Servicio Médico 92.7% de los tutores indicaron que si lo conocen, mientras que sólo el 7.3% manifestó no conocerlo. Con respecto a los servicios de biblioteca con que se cuenta en la universidad, el 96.4% indicó sí conocerlos, en tanto que solo el 3.6% dijo no tener conocimiento al respecto. Al respecto del conocimiento sobre el Centro de Cómputo, los tutores indicaron sí conocerlos en un 94.4% y únicamente el 5.5% dijo no estar al tanto de éstos servicios. En relación con el conocimiento de las actividades deportivas, el 96.4% dijo sí conocerlas, mientras que el 3.6% dijo no tener conocimiento. Por otra parte los talleres culturales que se imparten en la universidad son conocidas por los tutores en un 83.6% y el 16.4% contestó no tener conocimiento. Otro aspecto a evaluar fue el conocimiento, por parte de los tutores, del consultorio psicopedagógico para los tutorados. En este caso el 78.2% dijo sí conocerlo, mientras que el 21.8% señaló que no lo conoce. En referencia al conocimiento sobre el Centro de Idiomas y los cursos que allí se ofertan para los alumnos, los tutores respondieron en un 98.2% sí conocerlos y sólo un tutor encuestado dijo no tener conocimiento al respecto. Con relación al conocimiento del Sistema de Educación A Distancia (SEAD) y de las asignaturas que bajo ésta modalidad se imparten, el 90.9% de los tutores encuestados indicaron si conocerlo, en tanto que sólo el 9.1% dijo que no.

Finalmente se cuestionó con respecto al conocimiento del Programa de Movilidad. En éste ítem los resultados fueron los siguientes: el 80% de los profesores dijo sí conocerlo, mientras que el 20%, es decir 11 profesores respondió no conocer el programa. Este servicio fue el segundo menos conocido después del Consultorio Psicopedagógico. En la pregunta 4, que también fue de respuesta múltiple, se solicitó indicar los temas en los que el profesor considera que requiere capacitación para ejercer la tutoría. Los resultados fueron los siguientes: La primera opción fue con respecto a recibir capacitación en cuanto a la tutoría académica como instrumento para mejorar la calidad del proceso educativo. Los profesores que la solicitaron fueron un 52.7%, mientras que un 47.3% no la marcó como una opción en la que cree que requiere capacitación. La segunda opción fue para solicitar capacitación en Modelos de intervención tutorial. Los resultados fueron 56.4% que dijo no requerir dicha capacitación. El 46.6% indicó si requerirla. Con respecto a capacitación en Manejo de herramientas o tipos de entrevistas, el 56.4% no consideró necesitarla, mientras que el 43.6% dijo sí querer conocer más del tema.

En relación a recibir capacitación en Técnicas de trabajo grupal para tutores, el 69.1% indicó no necesitar más conocimientos, mientras que sólo el 30.9% dijo sí requerir más capacitación al respecto. El siguiente tema fue Características de la adolescencia y de la juventud temprana. En éste ítem el 74.5% de los tutores dijo no necesitar capacitación, mientras que el 25.5% indicó si querer conocer al respecto. En cuanto a los estilos de aprendizaje de los tutorados, los tutores dijeron no necesitar capacitación en un 63.6%, en tanto que el 36.4% si marcó la opción para recibir capacitación en la materia. En la tabla 33, se puede observar que el 63.6% de los encuestados no desea recibir capacitación en el tema de Procesos de aprendizaje, mientras que el 36.4% indicó que sí solicita ésta capacitación. La capacitación en materia de habilidades cognitivas y metacognitivas (la forma como se aprende), fue considerada por el 52.7% de las personas encuestadas, quienes respondieron que si les es necesaria la capacitación con respecto a este tema. El 47.3% dijeron no requerirlo. En referencia a la capacitación en materia de identificación de problemas de conducta. El 52.7% de los tutores respondieron no requerir capacitación en este tema, en tanto que el 47.3% opinó si requerir dicho conocimiento. Un tema relevante es el conocimiento de las características y normatividad institucional de la universidad, en cuanto a la capacitación al respecto, el 74.5% de la muestra manifestaron no requerirla, y tan solo el 25.5% estuvo de acuerdo en necesitar este tipo de conocimientos.

Un 72.7% de los tutores no consideraron tener capacitación en lo concerniente al Modelo Académico y sólo el 27.3% de ellos, respondieron si requerirla. En cuanto a la oferta institucional de los servicios que la universidad ofrece a los alumnos (actividades deportivas, culturales, educación a distancia, bibliotecas, programa de movilidad, etc.) podemos observar que un 78.2%, los sujetos encuestados respondieron no necesitar capacitación en el tema y tan solo un 21.8% señalaron si requerirla. Posteriormente se cuestionó la necesidad de capacitarse con relación a Metodologías y técnicas de apoyo a la tutoría. En este caso el 50.9% de los tutores afirmaron no requerir capacitación, mientras que el 49.1% respondieron si requerir de la capacitación con respecto a dicho tema, no obstante que en la pregunta anterior, la mayoría indicó sí tener conocimiento al respecto de éstos servicios.

Otra opción fue si el tutor requería capacitación en Diseño, desarrollo y evaluación de programas tutoriales. En éste sentido los tutores señalaron en un 45.5% si querer prepararse en éste tema, sin embargo el 54.5% indicó lo contrario. La última opción en torno a la capacitación para tutores fue en Habilidades de Contacto para el tutor (darse cuenta, escuchar, recibir, manejo de conflicto, etc.) Las respuestas se dieron de la siguiente forma: el 45.5% indicó no necesitar la capacitación en éstos temas, mientras que el 52.7% indicó que sí le gustaría fortalecer este tipo de capacitación. En éste análisis se detectó un cuestionario, correspondiente al 1.8% que no contestó este apartado. Como se puede apreciar los tutores consideraron que no obstante no poseer suficiente formación en cuanto al Programa de Tutorías, tampoco creen que necesitan mayor capacitación, lo cual puede redundar en una actividad desarrollada en forma deficiente. Sin embargo también se percibe una falta de oferta por parte de la institución en materia de capacitación para tutores.

CONCLUSIONES

En ésta investigación se conocieron datos acerca de la percepción de los profesores universitarios con respecto a su capacitación para ejercer la tutoría. Los datos relevantes fueron los siguientes: todos los profesores tienen suficiente formación profesional y experiencia, no obstante la mayor parte de éstos son mayores de 48 años de edad. También es importante destacar que más del 50% de profesores atiende a más de 15 tutorados por ciclo escolar. Lo anterior nos indica que es probable que los tutorados no reciban atención personalizada ya que la cantidad asignada a cada tutor es alta. En cuanto a la capacitación que los profesores han recibido para ejercer la tutoría, se pudo constatar que casi todos han tenido capacitación, sin embargo ocho profesores reconocieron no haber participado en ninguna actividad para capacitarse, por lo que se puede inferir que aunque se considera un requisito para ser tutor, de acuerdo con el reglamento de la institución, éste no se cumple a cabalidad. Uno de los objetivos de los tutores es proporcionar información

a los tutorados para un mejor desempeño de éstos en la institución, por lo que si no cuentan con la información necesaria es evidente que tendrán menos oportunidades para realizar un buen trabajo como estudiantes. Finalmente se conoció que los profesores sí desean continuar siendo capacitados, ya que reconocieron algunos temas acerca de los cuáles les gustaría recibir algún taller o curso. Los temas más demandados fueron: la tutoría académica como instrumento para mejorar la calidad del proceso educativo, habilidades cognitivas y metacognitivas y habilidades de contacto (darse cuenta, escuchar, manejo de conflicto, etc.). Sin embargo es preocupante que los temas menos solicitados fueron: características de la adolescencia y la juventud temprana, características y normatividad institucionales y modelo académico de la institución, ya que son fundamentales para una buena orientación de los tutores hacia los tutorados.

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ÁREAS DE OPORTUNIDAD A PARTIR DE SATISFACCIÓN DE EGRESADOS. CASO CIENCIAS ADMINISTRATIVAS Y CONTABLES

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RESUMEN

Sin olvidar que la evaluación de la calidad educativa es multidimensional, donde la satisfacción estudiantil con los servicios recibidos es un indicador (no exclusivo) que permite detectar áreas de oportunidad para planear acciones de mejora en las organizaciones educativas; en este trabajo se muestran los resultados de investigación relacionada con niveles de satisfacción expresado por egresados de seis programas de licenciatura, pertenecientes a tres facultades y tres escuelas que conforman a la Dependencia de Educación Superior Ciencias Administrativas y Contables de la Universidad Autónoma de Chiapas; para su medición se utiliza instrumento conformado por 88 reactivos de valoración positiva, construidos en escala Likert, que a través del análisis de diez subdimensiones busca cuantificar la satisfacción de los estudiantes con los servicios educativos recibidos; aplicado a universo conformado por 1,969 egresados de tres cohortes; los resultados muestran que en general concurren altos niveles de satisfacción en los egresados al momento de concluir sus estudios; sin embargo se presentan importantes áreas de oportunidad para los procesos de mejora continua, en lo referente a las subdimensiones relacionadas con: cumplimiento a necesidades básicas; servicios de apoyo; seguridad vital; seguridad socioeconómica y sistemas de trabajo.

PALABRAS CLAVES: Satisfacción Estudiantil, Evaluación, Egresados

OPPORTUNITY AREAS FROM SATISFACTION OF GRADUATES. CASE ADMINISTRATIVE AND ACCOUTING SCIENCES

Without forgetting that the evaluation of educational quality is multidimensional, where is student satisfaction with services received a (non-exclusive) indicator that allows to detect areas of opportunity for planning actions for improvement in educational organizations; in this work the results of research related to levels of satisfaction expressed by graduates of six undergraduate programs, belonging to three faculties and three schools that make up the unit higher education Sciences Administrative and Accounting from the Universidad Autónoma de Chiapas; is used for its measurement instrument comprised of reagents 88 positive assessment, built in scale Likert, that through the analysis of ten sub-dimensions seeks to quantify the satisfaction of students with educational services received; applied to the universe conformed by 1,969 graduates of three cohorts, the results show that generally concur high levels of satisfaction in the graduates upon completing their studies; however are important areas of opportunity for continuous improvement processes, in relation to the sub-dimensions related: compliance to basic needs; support services; vital safety; socioeconomic security and work systems.

JEL: A22, I21, I23,

KEYWORDS: Student Satisfaction, Evaluation**,** Undergraduates

INTRODUCCIÓN

Desde la perspectiva de considerar a la calidad de la educación superior como un ejercicio sistemático y permanente que permite valorar cómo las instituciones de educación superior cumplen con la misión social encomendada, por encima de asumirlo como un parámetro (Labra, 2007); en este trabajo se describen los

niveles de satisfacción reportados por egresados de seis programas de licenciatura ofertados a través de tres facultades y tres escuelas que conforman a la Dependencia de Educación Superior (DES) Ciencias Administrativas y Contables, adscrita a la Universidad Autónoma de Chiapas (UNACH); tomando como referente que cuando se refiere gestión de la calidad, la satisfacción constituye una de las dimensiones que mayor aceptación alcanza (Koontz y Weihrich, 2007; Chiavenato, 2010; Hernández, 2011), sin dejar de reconocer que son relativamente pocos los instrumentos de medición de la calidad educativa que consideran la opinión de los principales usuarios, es decir, los estudiantes; de tal forma que suelen ser escasos los esfuerzos en donde para identificar áreas de oportunidad para mejorar la calidad educativa, se consideran las opiniones de los alumnos (Alonso, 2007).

Los programas educativos considerados en el estudio, a través de la opinión de sus egresados son: Contaduría (LC), Administración (LA), Gestión Turística (LGT), Sistemas Computacionales (LSC), Agronegocios (LAG) y Comercio Internacional (LCI), que corresponden a los ciclos escolares: Agosto-Diciembre 2014; Enero-Junio 2015 y Agosto-Diciembre 2015; el propósito central del trabajo refiere la identificación de áreas de oportunidad dentro de los procesos de mejora continua, en cada una de las Escuelas y Facultades participantes, pues a partir de estos resultados debieran formularse planes de trabajo que permitan atender los aspectos que generan mayores tasas de insatisfacción en quienes han concluido sus estudios de licenciatura dentro de la DES.

Para el desarrollo, el documento se ha conformado bajo la estructura siguiente: posterior a esta breve introducción, se presenta la revisión de literatura, en donde se describen conceptos centrales del marco de análisis sobre calidad y satisfacción estudiantil, reconociendo que aun cuando el término "satisfacción" se acuñó dentro del ámbito de la gestión empresarial; se ha matizado para adaptarse al campo educativo, complementando el apartado con algunos datos relevantes generados por estudios similares realizados en otras universidades. Concluidos los referentes teóricos, se describe la aproximación al método de colecta, análisis y procesamiento de datos, enfatizando las características del instrumento empleado, así como las subdimensiones exploradas, sin dejar de señalar las características generales de la población analizada. Posterior a ello se presenta el apartado de discusión de resultados en donde se pone de relieve las principales áreas de oportunidad detectadas, como insumo a utilizar en los procesos de mejora continua; al final las conclusiones recapitulan sobre el tema central y la importancia de considerar estos resultados como insumo básico de planeación de acciones de mejora continua, señalando algunas limitantes y futuras líneas de investigación.

REVISIÓN DE LITERATURA

Establecer una cultura de calidad en las organizaciones, implica esfuerzos continuos, que tienen como punto de partida la conciencia de la necesidad de transformación y para su desarrollo resulta esencial insertarse en un proceso de educación continua (Münch, 2012). En la búsqueda de la calidad, la plena satisfacción de los usuarios de los servicios, se convierte en meta permanente de toda organización (Eyssautier, 2010), implica responder a las expectativas del cliente (Chiavenato, 2010) y requiere del trabajo en equipo (Daft y Marcic, 2011); sin embargo, tratándose de medición de la calidad educativa, en realidad existen pocos instrumentos que consideren la opinión de sus principales destinatarios, en contraste con otros ámbitos, en donde medir la calidad de un producto o un servicio, invariablemente incluye la medición del grado de satisfacción de los consumidores (Alonso, 2007). Tratándose de calidad educativa, el concepto relacionado con "satisfacción estudiantil" se asocia al de "satisfacción del cliente", utilizado en la gestión de empresas; sin embargo, el término se matiza, toda vez que una universidad no es equiparable a una empresa, tampoco se debe confundir como clientes a los alumnos; por ello debe tenerse especial cuidado al trasladar conceptos empresariales a la educación, pues aplicarlos en forma literal suele generar dificultades, ya que la educación no puede medirse contra resultados tan precisos como los de una organización empresarial (Díaz, 2007); empero "si los estudiantes son los destinatarios de la educación, son ellos los que

mejor pueden valorarla y, aunque tienen una visión parcial, su opinión proporciona un referente que debe tenerse en cuenta" (Pérez y Alfaro, citados por Gento y Vivas 2003, 17).

De tal forma que las instituciones educativas, no son ajenas al enfoque de calidad total en los procesos académicos y buscan obtener retroalimentación concreta para mejorar los niveles de desempeño (Evans y Lindsay, 2008). Adicionalmente revela la importancia que se va otorgando a la satisfacción de los alumnos en las evaluaciones de las universidades, existiendo estudios que sugieren una correlación positiva con aspectos de motivación, retención y rendimiento académico (Elliot y Shin, 2002). La propia Organización de las Naciones Unidas, para la Educación, la Ciencia y la Cultura (UNESCO, 1998), señala que los estudiantes y sus necesidades deben ubicarse en el centro de las preocupaciones de quienes toman decisiones, de manera que se constituyan en protagonistas del proceso de renovación de la educación superior. Al respecto, la Universidad de Wisconsin Stout, es pionera en la incorporación del enfoque de calidad en procesos académicos y emplea varios métodos para escuchar a los estudiantes y aprender de ellos; de acuerdo con su experiencia, el desempeño y la satisfacción de los alumnos, permiten identificar causas de problemas y la relación entre procesos y resultados (Evans y Lindsay, 2008).

Dentro de los estudios que abordan el objeto de estudio descrito, los siguientes tres, sirven como referentes a lo aquí analizado, presentando similitudes, tanto en procedimientos como en variables exploradas. El estudio de Satisfacción de Estudiantes con Servicios Educativos brindados por Instituciones de Educación Superior del Valle de Toluca (Botello, Chaparro y Reyes, 2014), que utiliza instrumento construido en escala *Likert* con cinco valores, que abarca ocho variables relacionadas con: plan de estudios, capacitación y habilidad de los docentes, métodos de enseñanza y evaluación, autorrealización de los estudiantes; servicios de apoyo; servicios administrativos; ambiente propicio e infraestructura; los resultados reflejan mayores niveles de insatisfacción en: capacitación para la inserción en el mundo laboral; servicios médicos y cafetería escolar; servicios de control escolar y procesos de admisión e inscripción; atención del personal administrativo y personal de apoyo; instalaciones deportivas, sanitarias, cafetería escolar e instalaciones para descanso y recreación.

El estudio de egresados realizado por la Universidad de Sonora (UNISON, 2008), para todas las licenciaturas ofertadas, incluye apartado para identificar niveles de satisfacción global de quienes han concluido sus estudios; tratándose de estudiantes de la Licenciatura en Administración, 95% manifiesta niveles de satisfacción, mucha satisfacción o total satisfacción; quienes egresan de Contaduría Pública estos mismos niveles alcanzan 98%; mientras que en la Licenciatura en Ciencias de la Computación, la satisfacción promedia 88% de los egresados; la valoración promedio del total de egresados satisfechos de todas las licenciaturas ofertadas por esta universidad pública se cuantifica en 98.3%. Por su parte, la Universidad de Baja California Sur (UABCS, 2012), realizó encuesta sobre satisfacción estudiantil, para apoyar la toma de decisiones y complementar procesos de autoevaluación, diseñando para ello, instrumento basado en escala *Likert*; con tres rubros de servicios (generales, apoyo académico y apoyo integral) desagregados en 12 subprogramas. Este modelo no ofrece valoración global de la calidad de los servicios, sino que presenta promedios de aceptación por servicio; así, los servicios generales y los de apoyo integral alcanzan 79% de satisfacción, mientras que apoyo académico se ubica en 74%; aunque existen rubros que alcanzan 80% de aceptación como bibliotecas, centro de cómputo e idiomas. Debe considerarse que la evaluación de la educación universitaria posee múltiples dimensiones, de manera que la satisfacción estudiantil es una de ellas, no la única, "medir la calidad de un programa o servicio solo por un criterio, empobrece (y en algunos casos distorsiona) los resultados" (Viñas, 2005, p. 6); puesto que en la educación concurren múltiples objetivos, complejos y en ocasiones hasta en conflicto; de ahí que "mejorar la calidad de un objetivo o resultado a menudo reduce o distorsiona la de otros (Alonso, 2007); con todo, identificar las áreas de oportunidad derivadas de la satisfacción estudiantil, constituye un insumo valioso al planear las acciones de mejora en las instituciones.

METODOLOGÍA

La información procesada en este reporte, fue recogida al finalizar cada uno de los ciclos escolares involucrados en el estudio, producto de la aplicación autoadministrada del "Instrumento para conocer la satisfacción de los estudiantes universitarios con su educación" (SEUE), propuesto por Gento y Vivas (2003); los resultados fueron procesados a través de tablas de contingencia generadas a través del Paquete Estadístico para Ciencias Sociales (SPSS, por su siglas en inglés) versión 20.0.

Población Objetivo

El SEUE se aplicó a la totalidad de egresados de tres cohortes (Agosto-Diciembre 2014; Enero-Junio 2015; Agosto-Diciembre 2015) de seis programas educativos de licenciatura, cuya cobertura se muestra en la Tabla 1, la cual alcanza al 100% de los egresados.

Tabla 1: Cobertura Alcanzada en Aplicación del SEUE

Unidad Académica	**Lic.**	**Número de**		**Egresados Por Ciclo Escolar**		
		Egresados		A-D-2014	E-J-2015	A-D-2015
Facultad de Contaduría y Administración, Campus I (FCA, CI)	Lic. En Contaduría	275		92	84	99
	Lic. En Administración	326		117	106	103
	Lic. Gestión Turística	284		108	72	104
	Lic. Sistemas Computacionales	142		48	43	51
	TOTAL	1,027	52%	365	305	357
Facultad de Ciencias de la Administración, Campus IV-Tapachula (FCA, CIV)	Lic. En Administración	150		41	31	78
	Lic. Gestión Turística	111		34	47	30
	Lic. Agronegocios	46		12	21	13
	Lic. Comercio Internacional	47		16	18	13
	TOTAL	354	18%	103	117	134
Escuela de Contaduría y Administración, Campus VII-Pichucalco (ECA, CVII)	Lic. En Contaduría	56		29	0	27
	Lic. En Administración	56		26	0	30
	TOTAL	112	6%	55	0	57
Facultad de Ciencias Administrativas, Campus VIII-Comitán (FCA, CVIII)	Lic. En Contaduría	137		56	28	53
	Lic. En Administración	99		49	17	33
	TOTAL	236	12%	105	45	86
Escuela de Ciencias Administrativas, Campus IX-Arriaga (ECA,CIX-A)	Lic. En Contaduría	41		26	0	15
	LA	65		37	0	28
	TOTAL	106	5%	63	0	43
Escuela de Ciencias Administrativas, Campus IX-Tonalá (ECA, CIX-T)	Lic. En Contaduría	60		29	0	31
	Lic. En Administración	74		37	0	37
	TOTAL	134	7%	66	0	68
TOTALES POR DES	Lic. En Contaduría	569	29%	232	112	225
	Lic. En Administración	770	39%	307	154	309
	Lic. Gestión Turística	395	20%	142	119	134
	Lic. Sistemas Computacionales	142	7%	48	43	51
	Lic. Agronegocios	46	2.5%	12	21	13
	Lic. Comercio Internacional	47	2.5%	16	18	13
	TOTAL	1,969	100%	757	467	745

A través de esta tabla puede observarse que el universo total de egresados se compone por 1,969 estudiantes; de los cuales, en su mayoría provienen de la Facultad de Contaduría y Administración, Campus I (52%); seguidos por: Facultad de Ciencias de la Administración, Campus IV-Tapachula, con 18%; Facultad de Ciencias Administrativa, Campus VIII-Comitán, con 12%;Escuela de Ciencias Administrativas, Campus IX-Región Istmo-Costa-Tonalá con 7%; Escuela de Contaduría y Administración, Campus VII-Pichucalco 6% y Escuela de Ciencias Administrativas, Campus IX-Arriaga, con 5%; a nivel programa educativo, es la Licenciatura en Administración, la que más egresados aporta con el39%; seguido de Contaduría (29%);Gestión Turística (20%);Sistemas Computacionales (7%); Agronegocios y Comercio Internacional (2.5%). Fuente: elaboración propia.

Instrumento Aplicado

Originalmente está conformado por 93 *ítems* que comprenden diez subdimensiones, permite la valoración global del nivel de satisfacción por estudiante, así como la valoración de cada una de las subdimensiones e incluso de cada uno de los reactivos. En su momento fue validado recurriendo al juicio de expertos para garantizar la congruencia del contenido y del constructo a través de la técnica estadística del Coeficiente de

Proporción de Rangos; la fiabilidad del instrumento se calculó a través del método estadístico de Alfa de Cronbach, obteniéndose un valor relativo de 0.93 (Gento y Vivas, 2003). A efectos de contextualizarlo al entorno de la Facultad y a las condiciones en que se desarrolla el proceso de formación profesional de los estudiantes, algunos *ítems* fueron adaptados en su redacción y algunos, por inviables se suprimieron, de tal forma que la versión aplicada explora las diez variables propuestas a través de 88 reactivos, construida en escala *Likert,* con valoración positiva, basada en cinco posibilidades de respuesta en donde los estudiantes expresan los niveles de satisfacción alcanzados en el momento en que ocurre el egreso; esta nueva versión alcanzó una fiabilidad de 0.98, considerando los 88 reactivos.

Operacionalización de Variables

Las variables que contempla el instrumento; a través de las cuales se identifican los niveles de satisfacción de quienes egresan de la DES, se describen en la Tabla 2, incluyendo su conceptualización, los indicadores comprendidos y la cantidad de *ítems*.

Tabla 2: Subdimensiones e Indicadores Evaluados Por el SEUE

Subdimensión	Definición	Indicadores	Ítems
I. Satisfacción por el cumplimiento a sus necesidades básicas	Satisfacción de los alumnos por las condiciones de la institución porque ofrecen garantías suficientes para el adecuado desarrollo del proceso de formación profesional	- Habilitación de las instalaciones (ventilación, luz, limpieza) - Suficiencia de los espacios para la enseñanza y el estudio - Suficiencia de espacios para la recreación y el descanso -Adecuación de las instalaciones deportivas y de la cafetería - Adaptación del mobiliario - Adaptación de la cafetería escolar (higiene, suficiencia y variedad de alimentos)	1 al 13
II. Satisfacción con los servicios ofrecidos a los estudiantes	Satisfacción de los alumnos con la manera en que funcionan los servicios estudiantiles	- Adecuación del servicio bibliotecario (instalaciones, atención a usuarios, materiales en existencia) -Apropiada atención a estudiantes en los procesos de admisión, inscripción, control y registro estudiantil -Adecuado funcionamiento de los servicios del comedor, laboratorios, transporte, médicos	14 al 23
III. Satisfacción por su seguridad vital	Satisfacción de los alumnos por tener la seguridad de que las condiciones de supervivencia básica, dentro del entorno institucional están garantizadas.	- Seguridad del edificio (escaleras, salidas de emergencia, extintores) - Seguridad del mobiliario (sin aristas, materiales rompibles o inflamables) - Seguridad del transporte (seguridad del vehículo y la ruta) - Seguridad de las zonas de esparcimiento - Seguridad del entorno que rodea a la institución	24 al 29
IV. Satisfacción por la seguridad económica	Satisfacción de los alumnos por tener la seguridad que su condición socioeconómica es tomada en consideración y no se constituye en un obstáculo para su proceso de formación	- Igualdad de oportunidades para participar en actividades curriculares y extracurriculares, sin limitaciones por razones socioeconómicas - Igualdad de oportunidades para beneficiarse de todos los servicios de apoyo al estudiante.	30 al 35
V. Satisfacción por la seguridad emocional	Satisfacción por la seguridad de contar con el afecto que requiere un desarrollo equilibrado de la personalidad y el esfuerzo que ha de realizar para lograr su formación	-Trato afectuoso de sus profesores, compañeros, autoridades, administrativos y personal de servicios (biblioteca, cafetería, servicio médico)	36 al 42
VI. Satisfacción por la pertenencia a la institución o al grupo de alumnos	Satisfacción por contar con el reconocimiento debido y la aceptación por el hecho de ser miembros de la institución y del grupo de clase, así como tener las oportunidades de participar en las políticas y proyectos institucionales.	-Aceptación de las autoridades universitarias, profesores, personal no docente, por otros alumnos de la institución y compañeros de clase -Reconocimiento del contexto social -Sentirse representado ante organismos de cogobierno -Sentir la consideración y aceptación de las contribuciones personales	43 al 52
VII. Satisfacción por el sistema de trabajo	Satisfacción por la manera de organización del trabajo y los recursos que suponen.	-Contenido de los programas y organización del tiempo -Materiales impresos y audiovisuales disponibles en el aula -Preparación y actualización pedagógica de los profesores. -Incorporación de las nuevas tecnologías a la enseñanza, sistema de evaluación utilizado, acción tutorial u orientadora, metodología de enseñanza, comunicación con los profesores -Acceso a diversas manifestaciones culturales y de recreación -Formación práctica y vinculación con el trabajo	53 al 71

VIII. Satisfacción por el progreso o éxito personal	Satisfacción por los logros obtenidos durante su proceso de formación, relacionados con habilidades, valores y destrezas	-Calificaciones obtenidas -Conocimientos adquiridos, dominio de técnicas de estudio -Formación recibida y trabajo intelectual desarrollado -Habilidades y destrezas adquiridas -Desarrollo integral como persona	72 al 77
IX. Satisfacción por el prestigio o el reconocimiento del éxito alcanzado	Satisfacción por el reconocimiento del éxito personal por parte de la institución y sus compañeros	-Reconocimiento de la institución, autoridades, profesores, compañeros de clase, alumnos y el contexto por los logros alcanzados	78 al 82
X. Satisfacción por la autorrealización personal	Satisfacción por la autorrealización personal relacionada con la libertad, la autonomía y desarrollo personal que permite visualizar un futuro promisorio.	- Progreso y desarrollo personal basado en la libertad y autonomía, que permite crecer profesionalmente obteniendo confianza en el futuro profesional	83 al 88

En esta tabla se observan las diez variables propuestas para la integración del constructo "satisfacción", de alguna forma atiende las ideas de Maslow (1983) partiendo de las necesidades básicas, en seguida las de seguridad, tanto la vital, la económica y la emocional, arribando al final con las de realización y reconocimiento; la medición de estas variables a través del instrumento propuesto, parte de la idea de que la expresión de satisfacción es resultante de la combinación de varios factores; en donde se conjuga lo cognitivo y lo afectivo expresado en un proceso valorativo, las diez subdimensiones se desagregan en 34 indicadores, explorados a través de 88 reactivos construidos en escala Likert con valoración positiva. Fuente: Adaptado de Gento y Vivas (2003).

Metodología de Análisis

Las subdimensiones tienen un nivel de medición correspondiente a datos ordinales, que aun cuando son datos cualitativos, pueden ser ordenados o clasificados, (Lind, Marchal y Wathen, 2012). Para concentrar la información se construyó base de datos, derivando concentrados de satisfacción global y por subdimensión; destacando al final las preguntas que presentan mayores niveles de insatisfacción en cada subdimensión del constructo; esta información se presenta en tablas de contingencias, que proporcionan información en filas y columnas. (Levine, Krehbiel y Berenson, 2006), derivadas del programa estadístico utilizado (SPSS).

RESULTADOS

A partir de los resultados obtenidos, la Tabla 3, muestra el concentrado de los niveles de satisfacción global de la población encuestada; complementados con los estadísticos descriptivos que facilitan su valoración.

Tabla 3: Niveles de Satisfacción Global y Estadísticos Descriptivos

Niveles de Satisfacción Global					Estadísticos	
ESCALA	Frecuencia	Porcentaje	Porcentaje válido	Porcentaje acumulado	Descriptivos N Válidos N Perdidos	 1,969 0
Totalmente insatisfecho	2	0.1	0.1	0.1	Media	3.14
Poco satisfecho	241	12.2	12.2	12.3	Mediana	3.0
Satisfecho	1262	64.1	64.1	76.4	Desviación Típica	.663
Bastante satisfecho	400	20.3	20.3	96.7	Varianza	.439
Totalmente satisfecho	64	3.3	3.3	100.0	Curtosis	.774
Total	1969	100.0	100.0		Error Típico de Curtosis	.110

Esta tabla muestra que a nivel global concurren aceptables niveles de satisfacción; pues87.7% del total de egresados, señalan niveles de satisfacción, en donde 64% manifiesta estar satisfecho con los servicios recibidos; 20% se declara bastante satisfecho y 3.3% asume estar totalmente satisfecho; entretanto 12.3% del universo de egresados se declara poco satisfecho o totalmente insatisfecho; lo que se confirma al revisar los valores estadísticos descriptivos, en donde la media se ubica en 3.14, lo que involucra a las categorías de Satisfechos y Bastante Satisfecho, asimismo respecto a esa media, los datos se desvían en promedio .66 unidades de la escala, mostrando que la curva de distribución de acuerdo a la Curtosis (.774) es Leptocúrtica, es decir apuntada hacia el centro, lo que se comprueba con el pequeño valor que muestra el error típico. Fuente: elaboración propia

La Tabla 4 presenta los resultados generados a nivel subdimensión; clasificando las frecuencias en los valores determinados; los que se complementan con la Tabla 5; en donde se muestran los estadísticos descriptivos de cada una de las diez subdimensiones.

Tabla 4: Niveles de Satisfacción Por Subdimensión

Subdimensiones	**Totalmente Insatisfecho**	**Poco Satisfecho**	**Satisfecho**	**Bastante Satisfecho**	**Totalmente Satisfecho**
Satisfacción por el cumplimiento a necesidades básicas	2	243 (13%)	1,208 (61%)	433 (22%)	83 (4%)
Satisfacción por los servicios ofrecidos a los estudiantes	1	236 (12%)	1,196 (61%)	459 (23%)	77 (4%)
Satisfacción por su seguridad vital	1	201 (10%)	1,205 (62%)	475 (24%)	87 (4%)
Satisfacción por la seguridad económica	1	188 (9%)	1,204 (62%)	489 (25%)	87 (4%)
Satisfacción por la seguridad emocional	1	151 (8%)	1,188 (60%)	528 (27%)	101 (5%)
Satisfacción por la pertenencia a la Institución o al grupo de alumnos	1	162 (9%)	1,190 (60%)	519 (26%)	97 (5%)
Satisfacción por el sistema de trabajo	1	200 (10%)	1,213 (62%)	476 (24%)	79 (4%)
VIII. Satisfacción por el progreso o éxito personal	1	191 (9%)	1,204 (61%)	484 (25%)	89 (5%)
Satisfacción por el prestigio o el reconocimiento del éxito alcanzado	2	197 (10%)	1,214 (62%)	480 (24%)	76 (4%)
Satisfacción por la autorrealización personal	2	218 (11%)	1,240 (63%)	438 (22%)	71 (4%)

Esta tabla presenta por cada subdimensión cada uno de los niveles de satisfacción alcanzados, en donde se observa que el promedio de insatisfacción (considerando los valores de: totalmente insatisfecho y poco satisfecho); no rebasan del 13% de los egresados y en algunas de ellas existe una disminución al 8 y 9%; asimismo sobresale que el número de egresados que se declaran totalmente satisfechos, en ninguno de los casos rebasa el 5% y los bastante satisfechos muestran un comportamiento bastante uniforme que oscila entre 22 y 27%; concentrándose el grueso de los satisfechos en la escala 3, con valores que oscilan entre 60 y 63%. Fuente: elaboración propia

Tabla 5: Estadísticos Descriptivos a Nivel Subdimensión

Estadísticos		S-I	S- Ii	S- Iii	S- Iv	S- V	S- Vi	S- Vii	S- Viii	S- Ix	S- X
N	Válidos	1,969	1,969	1,969	1,969	1,969	1,969	1,969	1,969	1,969	1,969
	Perdidos	0	0	0	0	0	0	0	0	0	0
Media		3.18	3.19	3.23	3.24	3.29	3.28	3.22	3.24	3.22	3.18
Mediana		3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Moda		3	3	3	3	3	3	3	3	3	3
Desv. típ.		.696	.689	.686	.682	.683	.684	.677	.685	.674	.670
Varianza		.484	.475	.471	.465	.466	.467	.458	.469	.455	.449
Curtosis		.528	.426	.472	.462	.388	.399	.496	.465	.521	.652
Error típ. de curtosis		.110	.110	.110	.110	.110	.110	.110	.110	.110	.110
Chi Cuadrada		15.977	17.312	15.868	16.686	15.682	12.933	9.917	10.559	12.144	14.525

A partir de los resultados en la tabla 4; en esta se pueden comprobar con los estadísticos descriptivos el comportamiento descrito, en donde la media por subdimensión oscila entre 3.18 y 3.29; es decir aquella que comprueba que el grueso de las respuestas se ubican fundamentalmente en el valor 3 (satisfecho) y en alguna medida en 4 (bastante satisfechos); a nivel subdimensión también se observa que la curva de distribución normal, de acuerdo a la curtosis, también es Leptocúrtica, es decir apuntada hacia el centro, aunque en menor medida si se compara con la curva de distribución de los resultados globales; lo cual puede comprobarse con el pequeño valor que muestra el error típico, que invariablemente se mantiene en un valor mínimo de .110. Fuente: elaboración propia

A partir de los resultados anteriores, pudiera inferirse que al obtener resultados aceptables de satisfacción por parte de los egresados; existen pocas áreas de oportunidad para buscar la mejora continua, sin embargo, esto no es del todo cierto; pues cuando se analizan las respuestas de cada uno de los *ítems*, pueden observarse que concurren altos niveles de insatisfacción (totalmente insatisfechos o poco satisfechos); lo cual se observa en la Tabla 6; la cual muestra en cada una de las 10 subdimensiones, aquellas preguntas que destacan por generar mayor insatisfacción en los egresados. En total se presentan 25 preguntas que son las que resultan representativas de los niveles de insatisfacción en los egresados. En algunos casos estos niveles sobrepasan a la mitad de los egresados que respondieron al cuestionario y estos *ítems* constituyen verdaderas áreas de oportunidad en los procesos de mejora continua y en la búsqueda de la calidad educativa; los cuales deben ser considerados en el momento de la planeación de acciones por parte de quienes toman decisiones en la institución.

Tabla 6: Áreas de Oportunidad a Partir de Niveles de Insatisfacción Reportados

Subdimensiones	Totalmente Insatisfecho	Poco Satisfecho	Satisfecho	Bastante Satisfecho	Totalmente Satisfecho
I. Satisfacción por el cumplimiento a necesidades básicas, respecto a:					
2. Ventilación de las aulas	302 (15%)	759 (39%)	615 (31%)	202 (10%)	91 (5%)
4. Comodidad del mobiliario	322 (17%)	793 (40%)	653 (33%)	145 (7%)	56 (3%)
12. Instalaciones de la cafetería	424 (22%)	723 (37%)	664 (34%)	108 (5%)	50 (2%)
II. Satisfacción por los servicios ofrecidos a los estudiantes, por parte de la institución respecto a:					
19. Acceso a servicios de internet	606 (31%)	693 (35%)	475 (24%)	135 (7%)	60 (3%)
22. Servicio de transporte escolar	815 (41%)	569 (29%)	432 (22%)	97 (5%)	56 (3%)
23. Servicio Médico de la Facultad	676 (34%)	566 (29%)	540 (28%)	119 (6%)	68 (3%)
III. Satisfacción por su seguridad vital, respecto a:					
26. Transporte escolar (ruta y vehículo)	603 (31%)	580 (29%)	586 (30%)	133 (7%)	67 (3%)
28. De las instalaciones deportivas	258 (13%)	588 (30%)	875 (45%)	164 (8%)	84 (4%)
IV. Satisfacción por la seguridad económica, respecto a:					
32. El servicio de la cafetería	280 (14%)	664 (34%)	811 (41%)	159 (8%)	55 (3%)
33. El servicio de transporte	497 (25%)	622 (32%)	655 (33%)	119 (6%)	69 (4%)
34.La asignación de becas	294 (15%)	603 (31%)	669 (34%)	227 (11%)	176 (9%)
V. Satisfacción por la seguridad emocional, por el trato afectuoso de:					
40. El personal administrativo	114 (6%)	389 (20%)	952 (48%)	332 (17%)	182 (9%)
42. El personal de la cafetería	262 (13%)	526 (27%)	835 (42%)	227 (12%)	119 (6%)
VI. Satisfacción por la pertenencia a la Institución y al grupo de clase, por la aceptación de:					
46. El personal administrativo	89 (5%)	332 (17%)	1,000 (51%)	355 (18%)	193 (9%)
52. Participación en políticas y proyectos	92 (5%)	394 (20%)	1,068 (54%)	266 (13%)	149 (8%)
VII. Satisfacción por el sistema de trabajo (proceso enseñanza-aprendizaje)					
65. Vinculación con centros de trabajo	126 (6%)	425 (22%)	978 (50%)	292 (15%)	148 (7%)
68. Acceso a manifestaciones culturales	126 (6%)	500 (25%)	969 (49%)	261 (13%)	113 (7%)
69. Cursos extracurriculares	82 (4%)	456 (23%)	994 (50%)	287 (15%)	150 (8%)
70. Incorporación de TIC en la enseñanza	154 (8%)	528 (27%)	902 (46%)	262 (13%)	123 (6%)
71. Asesoramiento psicológico	370 (19%)	614 (31%)	740 (38%)	151 (7%)	94 (5%)
VIII. Satisfacción por el progreso o éxito personal, respecto a:					
72. Con calificaciones obtenidas	12 (1%)	239 (12%)	848 (43%)	588 (30%)	282 (14%)
73. Con conocimientos adquiridos	12 (1%)	208 (11%)	880 (44%)	609 (31%)	260 (13%)
IX. Satisfacción por el prestigio o el reconocimiento del éxito alcanzado, por parte de:					
78. La institución y sus autoridades	52 (3%)	260 (13%)	1,059 (54%)	410 (21%)	188 (9%)
81. Los demás alumnos de la universidad	36 (2%)	244 (12%)	1,154 (59%)	348 (18%)	187 (9%)
X. Satisfacción por la autorrealización personal, respecto de:					
87. El desarrollo de tu creatividad	12 (1%)	111 (5%)	791 (40%)	585 (30%)	471 (24%)

Esta tabla muestra las preguntas que generaron mayor insatisfacción en los egresados, en cada una de las subdimensiones exploradas, destacando las primeras siete subdimensiones; de éstas, sobresalen: respecto a necesidades básicas: los servicios de las cafeterías, con 59%; seguida de la comodidad del mobiliario con 57%; en cuanto a los servicios ofrecidos a los estudiantes: el transporte escolar con el 70% y el acceso a los servicios de internet con 66%;sobre la seguridad vital: nuevamente el transporte escolar respecto a las rutas y vehículos utilizados con 60%; en cuanto a seguridad económica: el servicio de transporte de nuevo con 57% y el servicio de cafetería con 48%; respecto a seguridad emocional: el trato recibido por el personal del servicio de cafetería con 40%; sobre el sentido de pertenencia institucional: la participación en políticas y proyectos institucionales con 25%; finalmente respecto a los sistemas de trabajo: el servicio de asistencia y asesoramiento psicológico con 50%, seguido de la incorporación de nuevas tecnologías a la enseñanza con 35%. Fuente: elaboración propia.

CONCLUSIONES

Medir la calidad de la educación, suele cubrirse de incertidumbre y los resultados son relativos; sin embargo las universidades preocupadas por mejorar su desempeño, encuentran en los procesos de gestión de la calidad, una herramienta que les permite evaluar los servicios ofrecidos; en este proceso, el nivel de satisfacción que construyen los egresados durante su vida estudiantil, debiera ser referente en el momento de desarrollar planes de mejora. En este trabajo se reitera la necesidad de escuchar las voces de los estudiantes, actores principales dentro del proceso educativo, máxime cuando existen estudios que afirman que la satisfacción estudiantil muestra una correlación positiva con aspectos de motivación, índices de retención y rendimiento académico. Aun cuando los egresados de los seis programas educativos analizados, manifiestan índices de satisfacción aceptables, (88% en promedio) existen áreas de oportunidad a nivel de las subdimensiones exploradas, que deben atenderse.

Suele pensarse que para contar con estudiantes satisfechos, la escasez de recursos financieros que enfrentan las universidades públicas es el principal obstáculo; sin que eso deje de tener validez, existen áreas en donde con creatividad, interés y voluntad, pueden optimizarse los servicios ofrecidos; mejorar el trato del personal administrativo hacia los estudiantes; mayor vinculación con los futuros centros de trabajo de los futuros egresados, mejorar el servicio de cafeterías concesionados a terceros, promover mayor participación de la comunidad estudiantil en los proyectos institucionales, aprovechar la capacidad instalada para incrementar cursos extracurriculares; por citar algunos, representan acciones que pueden instrumentarse para incidir en la calidad de los servicios ofrecidos.

Los resultados encontrados, en buena medida coinciden con el realizado en Instituciones de Educación Superior del Valle de Toluca, respecto a niveles de insatisfacción por servicios brindados por la cafetería, en los procesos administrativos y por el personal de apoyo; así como en la insuficiencia de espacios en instalaciones deportivas, asimismo existe semejanza con los reportados por la UNISON y en algunos aspectos con la UABCS, con ésta última, existe similitud en lo referente a la insatisfacción por los servicios ofrecidos; sin ignorar algunas diferencias sobre la cantidad de variables exploradas y con matices sobre la integración del constructo "satisfacción"; en general se coincide con los estudios realizados por las universidades referidas, no solo en resultados, sino en el tipo de instrumento utilizado.

Limitaciones

Como se ha establecido, estos resultados resultan insuficientes para diagnosticar la calidad educativa ofrecida por la DES, de tal forma que deben analizarse otras variables y dimensiones que intervienen en el proceso educativo, de ahí que lo expuesto debiera entenderse como un panorama general de la situación, que no profundiza en las causas de la satisfacción o insatisfacción encontrada, pero que sirve de referente para los planes de mejora continua.

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EGRESADOS DE LICENCIATURA Y HÁBITOS DE ESTUDIO. CASO CIENCIAS ADMINISTRATIVAS Y CONTABLES

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RESUMEN

Aún cuando los problemas de rezago y bajo rendimiento son multifactoriales; este trabajo coincide con quienes señalan que tratándose de Educación Superior, inadecuados hábitos de estudio representan una de las principales causas del fracaso escolar; por ello, diagnosticar los hábitos adquiridos por estudiantes para desarrollar actividades de aprendizaje debieran ocupar espacios importantes dentro de la agenda educativa de quienes toman decisiones; a partir de lo anterior, esta investigación presenta diagnóstico sobre hábitos de estudio con que egresan profesionistas matriculados en seis licenciaturas contempladas dentro de la Dependencia de Educación Superior Ciencias Administrativas y Contables; la cual está conformada por tres facultades y tres escuelas, pertenecientes a la Universidad Autónoma de Chiapas; construido a partir de la aplicación de test, compuesto de 39 reactivos con respuestas dicotómicas, que miden ocho variables, a tres cohortes de seis programas de licenciatura, cuyo universo se integra por 1,970 egresados; los resultados muestran que solo 7% de egresados declaran niveles aceptables en cuatro o más variables; siendo "aplicación de técnicas de estudio" la mejor ponderada, seguida de "estado fisiológico" mientras que "actitud hacia el estudio" y "distribución de tiempo", resultan mal evaluadas; destaca la necesidad de incorporar estos indicadores en los procesos de desarrollo curricular, de tal forma que se atiendan las áreas de oportunidad detectadas.

PALABRAS CLAVES: Hábitos de Estudio, Egresados, Educación Superior

STUDY HABITS AND GRADUATES. CASE ADMINISTRATIVE AND ACCOUTING SCIENCES

ABSTRACT

Even though the problems of backwardness and low efficiency are multifactorial; this work coincides with those who point out the case of higher education, inadequate study habits represent one of the main causes of school failure; for this reason, diagnose the habits acquired by students to develop learning activities should occupy mayor spaces within the education agenda of those who make decisions; from the above, this research presents diagnosis on study habits that are graduating professionals enrolled in six degrees referred to within the unit of higher education, on administrative and accounting sciences; which is comprised on three faculties and three schools, belonging to the Universidad Autónoma de Chiapas, built from the test application, composed of 39 reagents with dichotomous responses, measuring eight variables, three cohorts of six undergraduate programs, whose universe in integrated by 1,970 graduates; the results show that only 7% of graduates go to acceptable levels in four or more variables; being the best weighted "application of study skills", followed by "physiological state" while "attitude towards the study" and "time distribution", are poorly evaluated; stresses the need to incorporate these indicators in the processes of curriculum development, in such a war that meet the identified areas of opportunity.

JEL: A22, I21, I23,

KEYWORDS: Study Habits, Undergraduates, Higher Education

INTRODUCCIÓN

Saber aprender, representa una aspiración implícita en la educación superior que aspira a la formación integral de los estudiantes; sin embargo, aprender a aprender va más allá de simples hábitos de estudio, pues "requiere de un trabajo didáctico, sistemático y serio, en el que se contemplan por igual aspectos cognitivos, metacognitivos, afectivos y sociales" (Díaz y Hernández, 2010, p. 176), sin embargo el diagnosticar los hábitos de estudio, adquiridos por los estudiantes durante su paso por la universidad; representa un primer paso para instrumentar acciones insertas en procesos de mejora continua que incidan en la práctica de estrategias de aprendizaje efectivas, pues si bien los problemas de deserción y rezago de los estudiantes matriculados en Educación Superior son multifactoriales, diversas voces (ANUIES, 2003; Castañeda y Ortega, 2002; Castañeda y Martínez, 1999) coinciden que tratándose de problemas que afectan al rendimiento escolar primordialmente tienen que ver con inadecuados perfiles de ingreso y con falta de hábitos de estudio, reconocidos estos últimos como componentes importantes de éxito académico y profesional, pues las nuevas demandas de aprendizaje permanente plantean retos a los estudiantes que implican el desarrollo de habilidades que puedan aplicar tanto en la escuela como en la vida diaria, de tal forma que sean capaces de desarrollar procesos autogestivos, críticos y reflexivos (Díaz y Hernández, 2010). Bajo estas consideraciones, en este trabajo se describe la valoración de hábitos de estudio obtenidos a través de la aplicación de *test* que identifica hábitos que los estudiantes poseen en el momento de realizar actividades relacionadas con el estudio, de quienes egresan de seis programas de licenciatura ofertados por tres escuelas y tres facultades que conforman a la Dependencia de Educación Superior (DES) Ciencias Administrativas y Contables de la Universidad Autónoma de Chiapas (UNACH), pertenecientes a tres cohortes.

Se toman como referencia las prácticas declaradas por la propia universidad (UNACH, 2005), en el sentido de formar a profesionales de las áreas administrativas, cuyo perfil de egreso involucra conocimientos relacionados a la naturaleza del conocimiento y los paradigmas de su construcción, con habilidades para utilizar críticamente nuevas tecnologías en el área de su competencia y para sintetizar, analizar e interpretar información propia de su disciplina, asumiendo de manera responsable las tareas en las que puedan desempeñarse, con deseos de superación constante, criterio amplio y de apertura al aprendizaje; suponiendo que ese perfil se ha construido a partir de las necesidades que tratará de solucionar el profesional en el potencial mercado ocupacional, en el análisis disciplinario que puede enriquecer las soluciones de los problemas del entorno y en la investigación de la propia universidad respecto a las actividades que realizará el futuro egresado (Díaz, 2011).

Para cumplir el propósito planteado, el documento se ha conformado bajo la estructura siguiente: enseguida a esta introducción, se presenta la revisión de literatura, en donde se desarrollan conceptos centrales del marco de análisis sobre hábitos y prácticas de estudio, considerados como una actividad y una actitud fundamental a lo largo de toda la vida de las personas, pues aún al finalizar los estudios escolares y ser un profesional, habrá de recurrir sistemáticamente a técnicas y hábitos de estudio que le permitan enfrentar exitosamente los retos que le planteará el ejercicio de su disciplina; debiendo desarrollar las competencias necesarias para "seleccionar, organizar, reelaborar, jerarquizar, reflexionar y valorar críticamente la información para transformarla en genuino y relevante conocimiento personal y social" (Díaz y Hernández, 2010). Concluidos los referentes teóricos, se describe la aproximación al método de colecta, análisis y procesamiento de datos, enfatizando las características del instrumento empleado, así como las variables analizadas, sin dejar de señalar las características generales de la población analizada. Posterior a ello se presenta el apartado de discusión de resultados en donde se pone de relieve las principales áreas de oportunidad detectadas, como insumo a utilizar en los procesos de mejora continua; al final las conclusiones recapitulan sobre el tema central y la importancia de considerar estos resultados como insumo básico de

planeación de acciones académicas, insertas en programas de mejora continua, señalando algunas limitantes y futuras líneas de investigación.

REVISIÓN DE LITERATURA

En principio debe señalarse que las estrategias de aprendizaje, debieran enseñarse de manera conjunta con las otras disciplinas involucradas en los planes de estudio, (Monereo, 2008); superando la idea de que el aprendizaje está limitado a contextos formales, institucionalizados y regulados; de tal forma que el aprendizaje sea valorado como una actividad que se desarrolla en esferas de la vida diaria, en aspectos personales, familiares y por supuesto, profesionales (Castillo y Palomo, 2008); por lo que es necesario fomentar en los alumnos, competencias que involucren procesos de pensamiento y autorregulación eficientes, pues independiente al campo del conocimiento de que se trate, una constante existe en los buenos estudiantes: no solo poseen gran cantidad de conocimiento sobre la disciplina de que se trate, sino que lo asocian a estrategias cognitivas y autorregulatorias que apoyan ejecuciones exitosas, adquiridas con base a previas experiencias (Castañeda y Ortega, 2002).

Desde el último tercio del siglo pasado (Rowntre, 1978) se afirmaba que la capacidad para estudiar no es algo con lo que se nace (como puede ser respirar), sino que se construye al incorporar un conjunto de técnicas que se aprenden a lo largo de la vida; considerando que independiente a la conclusión de la formación escolarizada, los individuos habrán de enfrentar en el ejercicio profesional y a lo largo de la vida exigencias que demandan destrezas sobre leer rápido, comprender y recordar lo leído, organizar y distribuir el tiempo en forma adecuada, así como prepararse para resolver problemas cotidianos, que precisan de hábitos de estudio eficaces, al igual que en la vida universitaria; es decir, se busca la autonomía del aprendizaje, entendida como una facultad para tomar decisiones, orientadas a regular el propio aprendizaje aproximándolo a determinadas metas, (Monereo, 2008) de tal forma que aprender una estrategia no solo es saber ejecutar las operaciones de un procedimiento o técnica de aprendizaje, como pudieran ser la elaboración de esquemas, la técnica de subrayado, elaboración de resúmenes, mapas o diagramas; implica identificar cuando y porqué debe emplearse.

De tal forma que el aprendizaje efectivo, involucra de acuerdo con De Corte (citado por Castañeda y Martínez, 1999) el desarrollo de situaciones educativas caracterizadas como procesos constructivos, acumulativos, auto-regulados, orientados a la meta, situados, colaborativos e individualmente diferentes, sobre la construcción del conocimiento y su significado. En ese sentido se afirma (Chaín y Jácome, 2007) que quien desarrolla habilidades para resolver exámenes o hacer tareas, asiste con regularidad a bibliotecas, sabe consultar libros, elabora apuntes y acude a diversos profesores; habrá construido un conjunto de rutinas de trabajo que potencialmente contribuirán al aprendizaje sistemático de contenidos e impactará en su desempeño cotidiano. En el caso específico de la competencia lectora en estudiantes, se afirma (Durán, 2011) que está relacionada con la calidad de la educación, misma que plantea retos para las instituciones en el diseño y desarrollo de estrategias que la fortalezcan, a partir de considerar que su dominio conlleva un aprendizaje continuo que habrá de fortalecerse a lo largo de la vida académica y profesional (González, 2014).

Así, de acuerdo con Garrido (2014, p. 148) “existe una relación directa, probada, entre el nivel de lectura de los estudiantes y su rendimiento escolar. Los mejores alumnos son mejores lectores que sus compañeros”. De tal forma que es de esperarse que los universitarios, en palabras de Backhoff, Velasco & Peón (2013),además de contar con la capacidad para comprender textos simples, desarrollen habilidades intelectuales para, entre otras cosas: discriminar ideas centrales, inferir conclusiones, resumir información, identificar ideas clave y argumentos de autores diferentes, sustentar una postura personal sobre temas específicos y expresarse en forma escrita de manera eficaz utilizando correctamente las normas del lenguaje. Bajo esas consideraciones adquiere relevancia este estudio cuyos resultados aquí se socializan; que considera como referentes al realizado en la Universidad Veracruzana (UV) (Sarabia y Garizurieta,

2006) sobre hábitos de estudio en estudiantes de Contaduría y Administración; que mostraron deficiencias en "distribución y administración del tiempo", "técnicas de lectura", "capacidad de concentración" y "métodos de estudio". Asimismo el desarrollado en la Universidad Juárez del Estado de Durango (UJED) (Lerma, Garrido & Hernández, 2008) cuya valoración global sobre hábitos de estudio aceptables, alcanza 68% (en escala del 1 al 100), en donde las dimensiones "planeación", "lectura" y "métodos de estudio", obtienen bajas ponderaciones.

En este sentido, un estudio similar realizado en la Universidad Juárez Autónoma de Tabasco (UJAT) (Ireta, González y Pérez, 2008) detectó que las áreas problemáticas en la práctica de estudios y actitudes para el aprendizaje en estudiantes de Ciencias Económico-Administrativas, se relacionan con "estrategias de aprendizaje y estudio para el logro"; "control y distribución del tiempo"; "técnicas de estudio" y "estrategias de examen". Por último, el estudio para evaluar la competencia de expresión escrita argumentativa que tienen los alumnos que concluyen la etapa de tronco común en la Facultad de Ciencias Administrativas y Sociales de la Universidad Autónoma de Baja California, (UABC), Campus Ensenada (Backhoff, Velasco & Peón, 2013), que entre otros hallazgos afirma que en general los estudiantes universitarios poseen habilidades muy pobres de expresión escrita argumentativa, en donde la puntuación promedio en escala de 0 a 10 equivaldría a menos de 2.5 y que solo uno de cada diez estudiantes realizan apuntes, diagramas o esquemas para organizar la redacción de un artículo y solo tres de cada 100 hace uso de vocabulario técnico adecuado.

METODOLOGÍA

Se presentan los resultados obtenidos a partir de realizar un trabajo de investigación siguiendo una serie de pasos controlados con la posibilidad de ser manipulados por el investigador y tomando en cuenta solo los datos que aportan evidencias sobre los temas a estudiar (Gil y Rosas, 2010). A partir de la clasificación del método científico propuesta por Eyssautier (2006), se recurrió al submétodo deductivo, utilizando el método de observación, a través de las técnicas de observación específica: investigación documental e investigación de campo; de acuerdo con Hernández, Fernández y Baptista (2014), se tiene alcance exploratorio y descriptivo, pues se busca especificar las propiedades, características y perfiles de personas o grupos, sometidos a análisis.

Diseño

Este estudio se realizó con egresados de tres cohortes: Agosto-Diciembre 2014; Enero-Junio 2015 y Agosto-Diciembre 2015; matriculados en seis programas de Licenciatura relacionados con: Contaduría (LC), Administración (LA), Gestión Turística (LGT), Sistemas Computacionales (LSC), Agronegocios (LAG) y Comercio Internacional (LCI), ofertados por tres facultades y tres escuelas que pertenecen a la Dependencia de Educación Superior (DES): Ciencias Administrativas y Contables, adscrita a la Universidad Autónoma de Chiapas (UNACH). Se utiliza adaptación de *test* para identificar hábitos de estudio propuesto por García-Huidobro, Gutiérrez y Condemarín (2000), traducido originalmente por Soto, con base al denominado "Inventario de Hábitos de Estudio", creado por Wrenn, Eagle & Whright (citados por González, 1985). Consta de 39 reactivos con respuestas dicotómicas (Sí/No), a través de las cuales se miden ocho dimensiones, relacionadas con: ambiente físico, estado fisiológico, distribución de tiempo, lectura, técnicas de estudio, preparación de pruebas, concentración y actitud hacia el estudio. El estudio es no experimental con aplicación autoadministrada de la encuesta, utilizando plataforma electrónica; se aplicó de manera censal alcanzando la cobertura descrita en la Tabla 1.

Tabla 1: Cobertura Alcanzada en Aplicación del *Test* Para Identificar Hábitos de Estudio

Unidad Académica	Lic.	Número de		Egresados Por Ciclo Escolar		
		Egresados		**A-D-2014**	**E-J-2015**	**A-D-2015**
Facultad de Contaduría y	Lic. En Contaduría	275		92	84	99
Administración, Campus I	Lic. En Administración	326		117	106	103
(FCA, CI)	Lic. Gestión Turística	283		107	72	104
	Lic. Sistemas Computacionales	142		48	43	51
	TOTAL	1,026	52%	364	305	357
Facultad de Ciencias de la	Lic. En Administración	150		41	31	78
Administración, Campus IV-	Lic. Gestión Turística	111		34	47	30
Tapachula	Lic. Agronegocios	47		12	22	13
(FCA, CIV)	Lic. Comercio Internacional	47		16	18	13
	TOTAL	355	18%	104	118	134
Escuela de Contaduría y	Lic. En Contaduría	56		29	0	27
Administración, Campus VII-	Lic. En Administración	56		26	0	30
Pichucalco (ECA, CVII)	TOTAL	112	6%	55	0	57
Facultad de Ciencias	Lic. En Contaduría	137		56	28	53
Administrativas, Campus VIII-	Lic. En Administración	99		49	17	33
Comitán (FCA, CVIII)	TOTAL	236	12%	105	45	86
Escuela de Ciencias	Lic. En Contaduría	41		26	0	15
Administrativas, Campus IX-	LA	65		37	0	28
Arriaga (ECA,CIX-A)	TOTAL	106	5%	63	0	43
Escuela de Ciencias	Lic. En Contaduría	61		30	0	31
Administrativas, Campus IX-	Lic. En Administración	74		37	0	37
Tonalá (ECA, CIX-T)	TOTAL	135	7%	67	0	68
TOTALES POR DES	Lic. En Contaduría	**570**	**29%**	**233**	**112**	**225**
	Lic. En Administración	**770**	**39%**	**307**	**154**	**309**
	Lic. Gestión Turística	**394**	**20%**	**141**	**119**	**134**
	Lic. Sistemas Computacionales	**142**	**7%**	**48**	**43**	**51**
	Lic. Agronegocios	**47**	**2.5%**	**12**	**22**	**13**
	Lic. Comercio Internacional	**47**	**2.5%**	**16**	**18**	**13**
	TOTAL	**1,970**	**100%**	**757**	**468**	**745**

A través de esta tabla puede observarse que el universo total de egresados se compone por 1,970 estudiantes; de los cuales, en su mayoría provienen de la Facultad de Contaduría y Administración, Campus I (52%); seguidos por: Facultad de Ciencias de la Administración, Campus IV-Tapachula, con 18%; Facultad de Ciencias Administrativa, Campus VIII-Comitán, con 12%;Escuela de Ciencias Administrativas, Campus IX-Región Istmo-Costa-Tonalá con 7%;Escuela de Contaduría y Administración, Campus VII-Pichucalco 6% y Escuela de Ciencias Administrativas, Campus IX-Arriaga, con 5%; a nivel programa educativo, es la Licenciatura en Administración, la que más egresados aporta con 39%; seguido de Contaduría (29%);Gestión Turística (20%);Sistemas Computacionales (7%); Agronegocios y Comercio Internacional (2.5%). Fuente: elaboración propia.

Metodología de Análisis

En el caso de los datos obtenidos que presentan conjuntos de etiquetas de respuesta afirmativa o negativa, tienen un nivel de medición que corresponde a datos ordinales, que aun cuando "tienen valores relativos, se pueden ordenar o clasificar" (Lind, Marchal & Wathen, p. 11, 2012). Para concentrar la información se construyó base de datos, que derivó en tablas de contingencias generadas a través del Paquete Estadístico para Ciencias Sociales (SPSS, por su siglas en inglés) versión 20.0. Debe destacarse que para el procesamiento de los datos los criterios establecidos para la valoración de las dimensiones corresponden al 75% de preguntas correctas en cada una de las variables exploradas, con excepción de "Lectura", que requiere de la totalidad de respuestas correctas.

Operacionalización de Variables

En la Tabla 2, se muestra la conceptualización, indicadores y número de preguntas de cada una de las dimensiones que contempla el *test* aplicado.

Tabla 2: Operacionalización de Variables

Conceptualización	Dimensiones	Indicadores	Número de Preguntas
Ambiente físico	Condiciones de espacios utilizados para estudiar (lugar) y el entorno que prevalece al estudiar.	Estudio con radio y tv prendida o conversando con personas en el mismo cuarto. Lugar definido para estudiar. Estudio en cama acostado. Estudio con interrupciones por el timbre, llamadas telefónicas y visitas que atender.	4
Estado Fisiológico	Condiciones físicas y de salud que prevalecen cuando se realizan actividades de estudio.	Cansancio o distracción para estudiar con ganas. Dificultad para levantarse e ir a la escuela. Desánimo al estudiar. Nervios y temor al contestar interrogatorios.	4
Distribución de tiempo	Actividades de organización y distribución del tiempo destinado al estudio.	Horario definido para estudiar. Tiempo necesario y suficiente para estudiar todas las materias. Preparación de pruebas y trabajos con anticipación. Pérdida de tiempo durante el día, dejando el estudio para la noche. Tiempo dedicado al estudio por día.	5
Lectura	Condiciones cognitivas que permiten analizar, interpretar, comprender y sintetizar las ideas leídas.	Lectura de varias veces del texto, pues las palabras no tienen significado la primera vez. Revisión de lo que se encuentra dudoso, sin avanzar hasta entender. Repetición de ideas importantes, subrayado de ideas principales. Dificultad para encontrar ideas importantes. Equivocaciones constantes, cambio de palabras, significado y puntuación.	5
Técnicas de estudio	Empleo de esquemas o estrategias para el abordaje del objeto de estudio, que se consideren útiles para facilitar la comprensión de los temas de estudio.	Revisión general; análisis de títulos, subtítulos, índice, resumen; para obtener ideas generales. Estudio activo, obteniendo apuntes, resumen, subrayado o esquemas. Relación entre lo aprendido en una materia con otras. Conclusión de una tarea antes de iniciar otra. Privilegio de la memorización, sin entender significado. Repaso periódico de lo estudiado.	6
Preparación de pruebas	Refiere los procedimientos adoptados para prepararse antes de una evaluación, anticipando los contenidos posibles.	Anticipación a las preguntas de la prueba. Información de todo el contenido a evaluar y material necesario para estudiar. Atención inicial de instrucciones y preguntas antes de iniciar con el estudio. Nervios que impiden demostrar lo que se conoce. Estudio solo para las pruebas.	5
Concentración	Mecanismos empleados que contribuyen en los estudiantes a enfocar la atención en actividades de estudio.	Estudio y realización de otras actividades (pararse, caminar). Dificultad para mantener atención y para comprender. Distracción fácil ante ruidos o situaciones imprevistas. Mantener atención en clases. Inicio de otras actividades, sin concluir la anterior.	5
Actitud hacia el estudio	Prejuicios formulados con base a los sujetos que intervienen en el proceso educativo y el rol del sujeto que aprende en los diversos escenarios áulicos.	Disgusto con catedráticos que perjudican el rendimiento. Aburrimiento al estudiar. Contribuyo al desorden en clases. Participación activa en el trabajo en clases. Participación activa en trabajo del grupo y expresión de opinión.	5

En esta Tabla se muestran las ocho dimensiones contempladas en el instrumento aplicado; mismo que a través de 39 preguntas dicotómicas (Si o No) los encuestados expresan con libertad su acuerdo o desacuerdo con la afirmación que se les plantea; se parte de la premisa de que un estudiante que domina las ocho dimensiones sobre las que gira el test, demostrará los hábitos de estudio que ha construido a lo largo de su proceso de formación profesional, de tal forma que aun cuando concluya los procesos escolarizados de formación, los hábitos adquiridos permitirán desarrollar actitudes favorables para el estudio y el aprendizaje para toda la vida; considerando las condiciones físicas en las que estudia, el estado de salud que facilita el estudio, la habilidad para distribuir el tiempo dedicado al estudio; las habilidades de lectura y comprensión; la aplicación de técnicas de estudio al involucrarse en procesos de aprendizaje; los procedimientos utilizados para anticiparse a las pruebas a resolver; la capacidad de concentración y en general el mantenimiento de una actitud positiva hacia el estudio. Fuente: elaboración propia a partir de lo propuesto por García-Huidobro, Gutiérrez y Condemarín (2000)

RESULTADOS

Los resultados generados, se presentan en las siguientes cuatro tablas; en la Tabla 3 se muestran los resultados acumulados por estudiantes sobre dimensiones valoradas como aceptables por cada una de las Unidades Académicas involucradas en el proyecto; la Tabla 4, refiere estos mismos resultados acumulados por los egresados, sobre dimensiones consideradas aceptables, pero a nivel Programa Educativo; por su parte la Tabla 5 muestra la valoración de cada una de las dimensiones exploradas con el test, por Unidad Académica; clasificadas en aceptables y no aceptables; en ese mismo sentido la Tabla 6 presenta las ocho dimensiones exploradas valoradas en aceptables y no aceptables, pero a nivel Programa Educativo; destaca que a nivel global únicamente el 6.4% del universo global de egresados participantes acumula 4 o más dimensiones consideradas aceptables y cerca del 12% no alcanzan valoración aceptable en ninguna de las ocho dimensiones analizadas.

Tabla 3: Resultados Acumulados de Dimensiones Aceptables Por Unidad Académica

Ua	Recuento	No. de Egresados Con Dimensiones Aceptables Acumuladas								Total
		0	1	2	3	4	5	6	7	
Fca	Número de estudiantes	135	349	307	171	43	17	2	2	1,026
Ci	% Dentro de Dim. Aceptables	59.0%	51.2%	49.8%	53.8%	45.7%	63.0%	100%	100%	52.1%
	% del Total	6.9%	17.7%	15.6%	8.7%	2.2%	0.9%	0.1%	0.1%	52.1%
Fca	Número de estudiantes	42	121	114	58	17	3	0	0	355
Civ	% Dentro de Dim. Aceptables	18.3%	17.7%	18.5%	18.2%	18.1%	11.1%	0%	0%	18.0%
	% del Total	2.1%	6.1%	5.8%	2.9%	0.9%	0.2%	0%	0%	18.0%
Eca	Número de estudiantes	10	37	44	16	3	2	0	0	112
Cvii	% Dentro de Dim. Aceptables	4.4%	5.4%	7.1%	5.0%	3.2%	7.4%	0%	0%	5.7%
	% del Total	0.5%	1.9%	2.2%	0.8%	0.2%	0.1%	0%	0%	5.7%
Fca	Número de estudiantes	20	89	75	35	15	2	0	0	236
Cviii	% Dentro de Dim. Aceptables	8.7%	13.0%	12.2%	11.0%	16.0%	7.4%	0%	0%	12.0%
	% del Total	1.0%	4.5%	3.8%	1.8%	0.8%	0.1%	0%	0%	12.0%
Eca	Número de estudiantes	10	42	32	14	8	0	0	0	106
Cixa	% Dentro de Dim. Aceptables	4.4%	6.2%	5.2%	4.4%	8.5%	0%	0%	0%	5.4%
	% del Total	0.5%	2.1%	1.6%	0.7%	0.4%	0%	0%	0%	5.4%
Eca	Número de estudiantes	12	44	44	24	8	3	0	0	135
Cixt	% Dentro de Dim. Aceptables	5.2%	6.5%	7.1%	7.5%	8.5%	11.1%	0%	0%	6.9%
	% del Total	0.6%	2.2%	2.2%	1.2%	0.4%	0.2%	0%	0%	6.9%
To-	Número de estudiantes	229	682	616	318	94	27	2	2	1,970
Tal	% Dentro de Dim. Aceptables	100%	100%	100%	100%	100%	100%	100%	100%	100%
	% del Total	11.6%	34.6%	31.3%	16.1%	4.8%	1.4%	0.1%	0.1%	100%

En esta tabla puede apreciarse el comportamiento de los egresados a nivel escuela o Facultad; refiere el acumulado del total de dimensiones consideradas como aceptables, a partir de las respuestas proporcionadas en la prueba; a nivel DES; existen 229 egresados (11.6% del total) que no obtuvieron valoración aceptable en ninguna de las dimensiones exploradas; 682 estudiantes (34.6%) únicamente obtuvieron nivel aceptable en una dimensión; 616 egresados (31.3%) reportaron niveles aceptables en dos de las ocho dimensiones analizadas; 318 alumnos (16.1%) acumularon tres dimensiones aceptables; sobresalen además, los siguientes datos: sólo 94 egresados (4.8%) alcanzaron niveles aceptables en cuatro de las ocho dimensiones exploradas; 27 (1.4%) egresados obtuvieron calificación aceptable en cinco de las ocho dimensiones exploradas y únicamente dos estudiantes obtuvieron seis y siete dimensiones exploradas, respectivamente; ningún egresado alcanzó valoración aceptable en las ocho dimensiones. Fuente: elaboración propia

Tabla 4: Resultados Acumulados de Dimensiones Aceptables Por Programa Educativo

Pe	Recuento	No. de Egresados Con Dimensiones Aceptables Acumuladas								Total
		0	1	2	3	4	5	6	7	
Lc	Número de estudiantes	70	189	175	91	35	9	1	0	570
	% Dentro de Dim. Aceptables	30.6%	27.7%	28.4%	28.6%	37.2%	33.3%	50%	0%	28.9%
	% del Total	3.6%	9.6%	8.9%	4.6%	1.8%	0.5%	0.1%	0%	28.9%
La	Número de estudiantes	69	287	255	116	32	8	1	2	770
	% Dentro de Dim. Aceptables	30.1%	42.1%	41.4%	36.5%	34.0%	29.6%	50%	100%	39.1%
	% del Total	3.5%	14.6%	12.9%	5.9%	1.6%	0.4%	0.1%	0.1%	39.1%
Lgt	Número de estudiantes	58	129	112	70	19	6	0	0	394
	% Dentro de Dim. Aceptables	25.3%	18.9%	18.2%	22.0%	20.2%	22.2%	0%	0%	20%
	% del Total	2.9%	6.5%	5.7%	3.6%	1.0%	0.3%	0%	0%	20%
Lsc	Número de estudiantes	18	47	41	28	6	2	0	0	142
	% Dentro de Dim. Aceptables	7.9%	6.9%	6.7%	8.8%	6.4%	7.4%	0%	0%	7.2%
	% del Total	0.9%	2.4%	2.1%	1.4%	0.3%	0.1%	0%	0%	7.2%
Lag	Número de estudiantes	7	13	17	7	1	2	0	0	47
	% Dentro de Dim. Aceptables	3.1%	1.9%	2.8%	2.2%	1.1%	7.4%	0%	0%	2.4%
	% del Total	0.4%	0.7%	0.9%	0.4%	0.1%	0.1%	0%	0%	2.4%
Lci	Número de estudiantes	7	17	16	6	1	0	0	0	47
	% Dentro de Dim. Aceptables	3.1%	2.5%	2.6%	1.9%	1.1%	0%	0%	0%	2.4%
	% del Total	0.4%	0.9%	0.8%	0.3%	0.1%	0%	0%	0%	2.4%
To-	Número de estudiantes	229	682	616	318	94	27	2	2	1,970
Tal	% Dentro de Dim. Aceptables	100%	100%	100%	100%	100%	100%	100%	100%	100%
	% del Total	11.6%	34.6%	31.3%	16.1%	4.8%	1.4%	0.1%	0.1%	100%

Esta tabla muestra la distribución de frecuencias obtenida con la aplicación del test a nivel programa educativo; puede observarse que el valor máximo alcanzado por los egresados corresponde a siete dimensiones, es decir, ningún estudiante obtuvo valores aceptables en las ocho dimensiones que conforman la prueba y tratándose de quienes obtuvieron siete dimensiones, solo fue alcanzada por dos estudiantes de Administración y quienes obtuvieron seis dimensiones aceptables, se presentó con un egresado de Contaduría y uno de Administración; el mayor número de frecuencias se obtiene en egresados con una dimensión aceptable (34.6%), seguida de quienes alcanzaron dos aceptables (31.3%) y quienes obtuvieron tres dimensiones aceptables (16.1%); destaca el dato que cerca del 12% de los egresados (11.6) no calificaron con nivel aceptable, en ninguna de las dimensiones; en términos generales el comportamiento observado entre egresados de los diferentes programas es similar. Fuente: elaboración propia

Tabla 5: Valoración de Resultados Por Dimensiones Exploradas Por Unidad Académica

Ua	Ambiente Físico		Estado Fisiológico		Dist. De Tiempo		Lectura	
	NO ACEP	ACEPT	NO ACEP	ACEPT	NO ACEP	ACEPT	NO ACEP	ACEPT
Fca, ci	748	278	710	316	871	155	834	192
Fca, civ	253	102	242	113	305	50	283	72
Eca, cvii	85	27	66	46	100	12	90	22
Fca, cviii	172	64	150	86	202	34	195	41
Eca, cix-a	83	23	69	37	86	20	86	20
Eca, cix-t	94	41	80	55	109	26	115	20
Totales	1,435 (73%)	535 (27%)	1,317 (67%)	653 (33%)	1,673 (85%)	297 (15%)	1,603 (81%)	367 (19%)
Ua	Técnicas de Estudio		Prep. de Pruebas		Concentración		Act. Hacia Estudio	
	NO ACEP	ACEPT	NO ACEP	ACEPT	NO ACEP	ACEPT	NO ACEP	ACEPT
fca, ci	683	343	845	181	840	186	918	108
fca, civ	228	127	307	408	283	72	333	22
eca, cvii	68	44	97	15	87	25	108	4
fca, cviii	150	86	199	37	190	46	216	20
eca, cix-a	69	37	91	15	85	21	99	7
eca, cix-t	86	49	114	21	113	22	118	17
totales	1,284 (65%)	686 (35%)	1,653 (84%)	317 (16%)	1,598 (81%)	372 (19%)	1,792 (91%)	178 (9%)

A través de esta Tabla puede apreciarse que las dimensiones en donde los egresados alcanzan mayores valoraciones aceptables corresponden al siguiente orden: Técnicas de Estudio (35%); Estado Fisiológico (33%); Ambiente Físico (27%); Lectura (19%); Concentración (19%); Preparación de Pruebas (16%); Distribución del Tiempo (15%); Actitud hacia el estudio (9%); a partir de estos resultados, sin dejar de considerar que todas las dimensiones representan áreas de oportunidad para desarrollarlos y/o reforzarlos en los procesos educativos; deben realizarse acciones orientadas a mejorar la actitud hacia el estudio; técnicas de distribución del tiempo; elementos básicos para la preparación de pruebas; técnicas de concentración; técnicas de lectura. Fuente: elaboración propia

Tabla 6: Valoración de Resultados Por Dimensiones Explorada Por Programa Educativo

Pe	Ambiente Físico		Estado Fisiológico		Dist. de Tiempo		Lectura	
	NO ACEP	ACEPT	NO ACEP	ACEPT	NO ACEP	ACEPT	NO ACEP	ACEPT
LC	407(71%)	163(29%)	371(65%)	199(35%)	476(84%)	94(16%)	474(83%)	96(17%)
LA	566(74%)	204(26%)	500(65%)	270(35%)	668(87%)	102(13%)	628(82%)	142(18%)
LGT	286(73%)	108(27%)	287(73%)	107(27%)	337(86%)	57(14%)	310(79%)	84(21%)
LSC	103(73%)	39(27%)	92(65%)	50(35%)	116(82%)	26(18%)	119(84%)	23(16%)
LAG	36(77%)	11(23%)	32(68%)	15(32%)	36(77%)	11(23%)	36(77%)	11(23%)
LCI	37(79%)	10(21%)	35(74%)	12(26%)	40(85%)	7(15%)	36(77%)	11(23%)
TOTALES	1,435 (73%)	535 (27%)	1,317 (67%)	653 (33%)	1,673 (85%)	297 (15%)	1,603 (81%)	367 (19%)
Pe	Técnicas De Estudio		Prep. De Pruebas		Concentración		Act. Hacia Estudio	
	NO ACEP	ACEPT	NO ACEP	ACEPT	NO ACEP	ACEPT	NO ACEP	ACEPT
LC	376(66%)	194(34%)	478(84%)	92(16%)	464(81%)	106(16%)	511((90%)	59(10%)
LA	495(64%)	275(36%)	652(85%)	118(15%)	608(79%)	162(21%)	710(92%)	60(8%)
LGT	264(67%)	130(33%)	320(81%)	74(19%)	321(81%)	73(19%)	358(91%)	36(9%)
LSC	93(65%)	49(35%)	119(84%)	23(16%)	124(87%)	18(13%)	123(87%)	19(13%)
LAG	29(62%)	18(38%)	42(89%)	5(11%)	38(81%)	9(19%)	45(96%)	2(4%)
LCI	27(57%)	20(43%)	42(89%)	5(11%)	43(91%)	4(9%)	45(96%)	2(4%)
TOTALES	1,284 (65%)	686 (35%)	1,653 (84%)	317 (16%)	1,598 (81%)	372 (19%)	1,792 (91%)	178 (9%)

La utilidad de esta Tabla radica al ilustrar por programa educativo, el comportamiento de cada una de las subdimensiones exploradas, de acuerdo a las respuestas proporcionadas por los egresados; de tal forma que tratándose de Ambiente Físico y Estado Fisiológico el PE con mayor tasa de no aceptables fue Comercio Internacional (79 y 74%% respectivamente); Distribución de Tiempo, fue Administración con (87%); Lectura, fue Sistemas Computacionales (26%); Técnicas de Estudio, fue Gestión Turística (67%); Preparación de Pruebas fueron Agronegocios y Comercio Internacional (ambos con 89% de no aceptables); Concentración, Comercio Internacional con 91% y Actitud hacia el Estudio, fueron nuevamente Agronegocios y Comercio Internacional, ambos con el 4%. Fuente: elaboración propia

CONCLUSIONES

Conocer las áreas de oportunidad que presenta la práctica de hábitos de estudio por los futuros profesionistas, representa aspecto medular en la mejora continua para optimizar el proceso de aprendizaje de los estudiantes y un desafío para las universidades, cuyos resultados deben incorporarse a los trabajos de rediseño y reestructuración curricular y representar una constante en las actividades de aprendizaje; de tal forma que las prácticas declaradas en los documentos institucionales, se acerquen a las prácticas de uso; pues desarrollar hábitos y estrategias eficaces para el estudio en los universitarios, no solo permitirá concluir

exitosamente la licenciatura, sino que sentará las bases para un desempeño eficaz en el campo profesional, no se trata solo de enseñar técnicas, métodos y procedimientos para el estudio eficaz, sino que éstas sean apropiadas por los estudiantes, constituyan práctica cotidiana y tengan las competencias para identificar los momentos apropiados en que deben utilizarlas.

De acuerdo con el *test* aplicado, los resultados globales muestran, que únicamente 6.4% de los egresados dominan cuatro o más dimensiones exploradas y que cerca del 12% no alcanzó valoración aceptable en ninguna de las dimensiones exploradas; por otro lado las dimensiones técnicas de estudio, estado fisiológico y ambiente físico, resultan mejor valoradas y en contraposición preparación de pruebas, distribución del tiempo y actitud hacia el estudio, muestran las ponderaciones más bajas. Existe coincidencia con estudios similares y hallazgos encontrados en la UV cuyas deficiencias detectadas están relacionadas con "distribución y administración del tiempo para estudiar" y con "técnicas de lectura"; asimismo con la UJAD cuyas áreas de oportunidad se centran en "planeación" (involucrada en la distribución del tiempo), "lectura" y "métodos de estudio". De igual forma existe similitud en la dimensión "control y distribución del tiempo" hallada en la UJAT y al confirmarse las deficiencias en la dimensión "lectura" hallada en este estudio, se coincide con las insuficiencias encontradas en la investigación realizada en la UABC. Estos resultados deben traducirse en acciones a incorporar en procesos de mejora continua y en las acciones de actualización y rediseño curricular.

Limitaciones y Sugerencias

Futuros estudios podrían comprender estudiantes en semestres intermedios y no solo a egresados, o en su caso podrá analizarse la conveniencia de utilizar otro instrumento que permita ahondar más en las dimensiones exploradas, de tal forma que se obtengan mayores elementos de análisis.

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EL MICROCREDITO RURAL, UN ENFOQUE DESDE LA MEDICION NO MONETARIA DE LA POBREZA

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RESUMEN

A través del presente artículo resultado de un proceso de investigación, se evaluaron los posibles cambios en las dimensiones Sociales: Salud, hogar en las personas beneficiarias del programa de microcrédito rural del Banco Agrario (Seccional Tunja-Colombia), desde una perspectiva no monetaria, con base en las reflexiones teóricas de Sen, Yunus y Nussbaum; usando como método de estimación el Propensity Score Matching, con cálculos de emparejamientos: Vecino más cercano, radio, kernel y estratificación. Los resultados dan cuenta de cambios positivo, aunque en algunas pruebas no muy significativos de mejoras en el acceso a los servicios privados de salud, mejoras alimenticias; al igual que aportes del programa de microfinanciamiento en términos de aumento en la calidad del entorno habitacional de los evaluados.

PALABRAS CLAVES: Microcrédito, Pobreza No Monetaria, Capacidades, Calidad de Vida

MICROCREDIT RURAL APPROACH FROM THE MEASURE NO MONETARY POVERTY

ABSTRACT

Through this article result of a research process, potential changes were evaluated in Social dimensions: health, home on the beneficiaries of the program of rural microcredit Banco Agrario (Seccional Tunja-Colombia), from a non-monetary perspective, based on the theoretical reflections Sen, Yunus and Nussbaum; using as a method of estimating the Propensity Score Matching, with calculations pairings: Nearest neighbor, radio, kernel and stratification. The results show positive changes, although in some not very significant evidence of improvements in access to private health services, nutritional improvements; contributions as microfinance program in terms of increased quality of the living environment of the evaluated.

JEL: H81, I31, I32, I38

KEYWORDS: Microcredit, Non-Monetary Poverty, Capabilities, Quality of Life

INTRODUCCIÓN

Abordar las microfinanzas como herramienta de alivio a la pobreza, genera escenarios de discusión sobre la validez de sus efectos. Si bien, dentro de los antecedentes investigativos, se encuentran varios trabajos que intentan mostrar causalidad; estos son principalmente de naturaleza macroeconómica, atan el desarrollo, y la profundización financiera al crecimiento económico (Cotler & Rodríguez-Oreggia, 2008). A nivel microeconómico, el escenario es menos preciso, analizar el impacto del financiamiento entre familias de escasos recursos puede resultar costoso y dada la proliferación de instituciones dedicadas a conceder microcréditos se asume de manera errática que un aumento de la oferta necesariamente implica una utilidad del mismo. El estudio presentado en este documento, realiza una mirada micro: En la primera sesión se trabaja sobre acercamientos teóricos de la pobreza no monetaria, el papel del microcrédito, y algunos antecedentes investigativos relacionados, luego se describe la metodología utilizada, exponiendo el procedimiento bajo técnicas cuasi experimentales para calcular los efectos del microcrédito sobre los

individuos beneficiarios, enseguida se ilustra sobre los resultados obtenidos y finalmente se presentan conclusiones y limitaciones.

REVISION DE LITERATURA

A partir de las aportaciones de Sen (1992), se han incluido elementos importantes para analizar la pobreza, introduciendo en el debate académico nuevas formas de medición, que traspasan la barrera de lo monetario pero que no se desligan del mismo. Más allá de la renta, existen las capacidades como funcionamientos aportantes de libertades, las cuales pueden entenderse como un conjunto de logros de una persona que le proporcionan derechos políticos y económicos; y que deben ser cuantificadas con base en la información de un individuo en cuanto a lo que es capaz de hacer o ser, aquello que realmente es valorado en función de la calidad de vida (estar bien alimentado, tener una vivienda digna, elegir mi propio entorno educativo), Sen(2000); y que se alcanzan solo cuando existen medios que actúen como impulsores de libertades, como se reconoce en (Kabeer,1998), al microcrédito.

El uso del microcrédito como elemento crucial de lucha contra la pobreza, toma especial atención en las palabras de Muhammad Yunus: La pobreza no es un estado en el que los individuos quieran permanecer, les es imposible salir de él, por la carencia de capital, que inhabilita al hombre para pensar y desarrollar su creatividad en función de la adhesión de capacidades para luchar por el abandono de los estados de miseria en que se encuentra subsumido. Ahora bien, con la implementación de las microfinanzas por parte de muchos Estados como política de lucha contra la pobreza y la reflexión hecha por Banco Mundial (2000), en la que se considera que la reducción de la está también se deriva del uso combinado de recursos humanos, sociales y financieros; los programas de micro financiamiento han estado presentes en los análisis empíricos a nivel internacional, teniendo como fin medir los verdaderos efectos de estos, sobre las capacidades. A pesar del costo y la dificultad para construir muestras representativas, los estudios han sido de tipo cuasi experimentales, a partir de las dimensiones económicas y sociales, monetarias y no monetarias de la pobreza: Mosley (1996); Todd (1996); Hossain (1988); Morduch (1998); Pitt y Khandker (1998), MkNelly y Dunford (1999); Clotler y Aroca (2002); Revolledo y otros (2005); Holvoet (2004,2005); Gibbons (2005); Maldonado y González (2005);); Lacalle, Rico y Duran (2006); Karlan y Zinman, (2007); La Calle Y Rico Duran (2008); Rodrigez (2010); Carreño, Hernández y Méndez (2011); usando métodos de emparejamiento, *Propensity Score Matching* (PSM), con la construcción de grupos tratamiento y control que involucran beneficiarios y no beneficiarios de los programas de microcrédito, para demostrar en cada contexto donde se evaluaron los posibles impactos y los diversos resultados asociados a la efectividad del mismo.

METODOLOGIA

Para este estudio, la muestra fue generada a través de encuesta a 134 personas de las cuales se incorporaron 128 al análisis, algunos beneficiarios de las micro finanzas rurales del Banco Agrario de Colombia (Zonal Tunja, Departamento de Boyacá), y otros habitantes de misma zona geográfica, no beneficiarios de microcrédito, pero con características socioeconómicas similares, para conformar los grupos control y tratados. EL estudio se desarrolló, a través del uso de técnicas cuasi experimentales de inferencia causal, Propensity Score Matching (Aedo, 2005), la cual permite observar el efecto de una política de financiamiento sobre el bienestar de un individuo atribuible en este caso a su participación en los programas de microcrédito, con respecto al que hubiese tenido estos mismos de haber estado ausente del programa. Denotando Y_1 al indicador asociado con la participación en el programa y Y_0, como ausente del programa, el impacto del programa sería Y_1-Y_0 para cada beneficiario; sin embargo esta medición no es tan factible, dado que no se pueden observar estos dos estados para un mismo individuo; es decir Y_1 solo es observado dentro del grupo de tratados o como beneficiario y Y_0, dentro del grupo control o no beneficiario. Para resolver lo anterior, a nivel individual se formula el problema de evaluación a nivel de toda la población:

$E(Y_1-Y_0 \mid D=1) = E(Y_1 \mid D=1) - E(Y_0 \mid D=1)$ (1)

Donde, el último término de la anterior ecuación, corresponde al contra factual esperado, es decir el indicador de bienestar del grupo tratamiento de no haber existido el programa, el cual en la realidad no puede ser observado; y por lo tanto requiere de supuestos para poder estimar el contra factual utilizando información de los no participantes y así poder estimar el sesgo de los observables como de los no observables, así:

$E(Y_1 \mid D=1) - E(Y_0 \mid D=1)$ Sesgo total (2)

Para equilibrar el sesgo de variables observables entre tratados y controles, se hace a través del Propensy Score, realizando dos supuestos. Así, si el modelo de participación en el programa $(D=1 \mid X)=P(X)$, se predice perfectamente, es decir si $P(X)=0$ ò $P(X)=1$, no es factible encontrar una pareja para el grupo tratamiento dado que, con el set de características de X, el individuo o bien siempre será intervenido o nunca lo será. De este modo no existirán características comunes entre los dos grupos, por lo que es imposible estimar un contra factual utilizando la información de los no participantes. Por ello, la probabilidad de la predicción de la participación de X, debe ser mayor a 0 y menor a 1.

$0<P(X)<1$ Poder de Predicción (3)

Sin embargo, Heckman y Tood, denotan que la aleatoriedad del supuesto (3), no necesariamente garantiza por sí misma, que sea posible encontrar individuos con información multidimensional de las X; por lo que estos autores señalan, que el emparejamiento se debe realizar solamente para los beneficiarios que se encuentren en zonas de soporte común S, lo que equivale a una intersección de P(X), entre los participantes y no participantes:

$S=Supp(X \mid D=1) \cap Supp(X \mid D=0)$ Soporte común (4a)

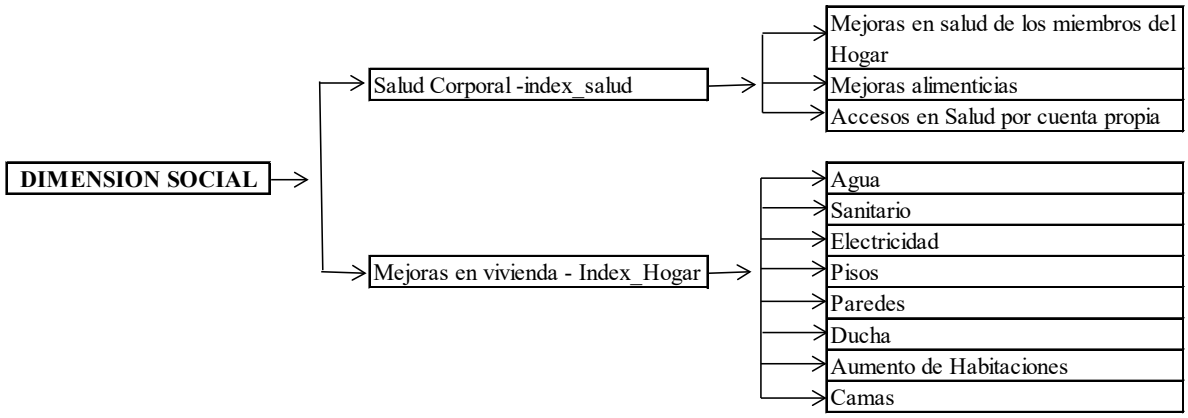
$S=Supp(P(X) \mid D=1) \cap Supp(P(X) \mid D=0)$ Soporte común (4b)

Heckman y Todd(1998), trabajan el sesgo bajo el supuesto de independencia condicional, en una mirada de la evaluación de impacto dado que esta busca estimar el efecto promedio de participar en un programa específico sobre los beneficiarios y no sobre la población total del estudio (tratados y controles), es suficiente que se cumpla la expresión (5), lo que se requiere es que el indicador de bienestar de haber estado ausente del programa, sea en promedio, equivalente entre los participantes y no participantes una vez controlado por las variables observables y el soporte común:

$E(Y_0 \mid D=1, P(X)) = E(Y_0 \mid D=0, P(X))$ dado $P(X) \in S$ Independencia condicional (5)

Con base en lo anterior, el procedimiento incluyó: Una primera fase en la que se estimó el *Propensity Score* (*pscore*) a partir de un modelo logit, para encontrar una zona de soporte común, incluyendo una lista de covariables a partir de variables como: Tipo de terreno, destino del crédito, duración del crédito, género de la persona y número de hijos que integran el hogar; posteriormente se construyeron índices salud, hogar, tomando como base las metodologías propuestas por (Imai, Arun, & Sinha, 2006), relacionadas con la medición de la pobreza no monetaria y de capacidades, agregando variables binarias a una sola con el fin de disminuir la dimensionalidad (Filmer & Pritchett, 2001). La Figura 1, refleja las variables binarias con que fueron construidos los índices:

Figura 1: Variables Incorporadas en los Cálculos del Index-Salud, Index-Hogar



En la figura se muestran las variables binarias que recogen información para construir los índices, relacionados con dimensiones sociales de estudio de la pobreza, y que fueron considerados dentro de la clasificación de capacidades de Sen y Nussbaum (2001), productos de las oportunidades y recursos que tienen a su alcance, para convertir, funcionar y vivir dignamente.

En una tercera fase, con el fin de observar la similitud entre los individuos del grupo control y el grupo tratados en características observables; se generaron pruebas de emparejamiento Propensity Score Matching, como: Vecino más Cercano, Radius (calipers), Kernel, estratificación.

RESULTADOS

Los resultados del Propensity Score Matching, para el Index_salud**,** en las cuatro pruebas aplicadas, (Tabla 1), arrojaron resultados en el efecto tratamiento, diferentes de cero en pruebas como vecino más cercano se alcanzaron los resultados más robustos; kernel, estratificación y radius (calipers) la evidencia da cuenta de un resultado contrario al anterior, la explicación se abordará en los párrafos siguientes: Para el emparejamiento vecino más cercano, se presenta un efecto relativo del 0.4883 que equivale a un incremento porcentual del 24,58% sobre los tratados, de acuerdo con la hipótesis que fue planteada en el estudio, da cuenta de que existe evidencia estadística para reflejar un cambio frente a la elección de funcionamientos en cuanto a ser libre y capaz de acceder por cuenta y voluntad propia a servicios de salud que consideren son los más adecuados de acuerdo a la condición sufrida, más allá de los subsidiados por el Estado y una mejora en las condiciones alimentarias que los miembros del hogar encuestados consideran elevan su calidad de vida. Las pruebas kernel, estratificación y radios calipers, presentan efectos positivos, pero con baja significancia estadística; lo que puede estar indicando bajo estas estimaciones que los impactos del programa de microfinanciamiento sobre los tratados no tienen incidencia sustancial en las variables consideradas dentro del index_salud.

En forma general, aunque el resultado puede estar afectado por la no significancia estadística de algunos de los pareos, se encuentra evidencia para aludir que en el grupo tratamiento el microcrédito está contribuyendo, aunque en una menor medida a elevar la posibilidad de una elección autónoma de servicios privados de salud, y mejoras alimenticias, es decir están dotados de un derecho económico mediante una política pública para vivir con dignidad (Nussbaum y Sen,2000).

De otra parte; abordando el análisis para el Index_hogar, se observa los siguientes resultados, a partir de las pruebas aplicadas (Tabla 2): El ATT, en el emparejamiento estratificación presenta un resultado máximo con un 0.3480, que implica un impacto porcentual del 11.06%; que permite determinar que en los hogares, la otorgación de microcréditos aporta a la mejora en las condiciones del entorno físico habitacional, y al desarrollo de capacidades para llevar una vida digna, en cuanto sea capaz de ser y hacer hechos que mejoren su contexto, (Nussbaum, 2007), al poder disponer de un lugar apropiado para compartir con su familia,

alcanzando perfeccionamientos en cuanto a: Pisos, paredes, sanitarios, incremento de habitaciones, incremento de número de camas por hogar.

Tabla 1: Resumen Estimaciones Efectuadas en el Análisis de Impacto Para Index_Salud

Método Emparejamiento	Efecto del tratamiento	Error Estándar	t-Student	Porcentaje de Impacto
Vecino más cercano	0.4883	0.1927	2.53	24.58%
Radius (calipers)	-0.0447	0.2360	-0.19	-
Kernel	0.1007	0.1337	0.75	-
Estratificación	0.1080	0.0790	1. 37	-

*** Significativo al 5%, elaboración propia con base en los resultados arrojados en las estimaciones efectuadas.*

Tabla 2: Resumen Estimaciones Efectuadas en el Análisis de Impacto Para Index_Hogar

Método Emparejamiento	Efecto del tratamiento	Error Estándar	t-Student	Porcentaje de Impacto
Vecino más cercano	0.0702	0.0407	0.17	-
Radius (calipers)	0.1953	0.3865	0.51	-
Kernel	0.2608	0.2767	0.94	-
Estratificación	0.3480	0.1731	2.01	11,06%

*** Significativo al 5%, elaboración propia con base en los resultados arrojados en las estimaciones efectuadas.*

Vecino más cercano, raduis (calipers) y kernel, son pruebas con efectos diferentes de cero, pero con baja significa estadística, lo que puede estar reflejando, que el programa de microcréditos rurales no ha generado impactos esperados, bajo estas pruebas en cuanto a mejoras físicas consideradas en el índice. Es pertinente aclarar que los resultados del índice pueden ser bajos y estar influenciados, en razón a que algunos de los miembros del grupo de tratados ejercen su actividad en lugares no propios (arrendados, vivienda familiar etc.), lo que puede estar causando baja motivación o limitación al momento de pensar en realizar arreglos físicos en torno a la vivienda.

CONCLUSIONES

Partiendo de la concentración de ruralidad, la distribución minifundista de tierra en Colombia y la importante trayectoria que a nivel país ha tenido la política el microfinanciamiento como apoyo en la atenuación de la pobreza; toda medición que se realice para evaluar las contribuciones cobra vital importancia, pero debe ser cautelosa y adecuada a cada contexto, ya que infieren en ella condiciones que van desde las situaciones socioeconómica de la población objeto de estudio, hasta las limitaciones de la metodología utilizada. No obstante, la construcción de índices como métodos de medición constituye una herramienta importante en la medida en que permiten incorporar en ellos varias características de evaluación no monetaria, a través de la agrupación binaria lo que disminuyen la dimensioanlidad para ajustar en forma más apropiada los resultados. A nivel particular en las dimensiones sociales abordadas, se pudo haber presentado dificultad de comparación entre tratados y controles, por cuanto las variables incluidas dentro de los segmentos de análisis presentan escenarios álgidos de evaluación, alrededor de los mismos se encuentran otro tipo de políticas o programas gubernamentales (subsidios de vivienda rural, programas de alimentación) de los cuales los tratados pueden estar haciendo uso y pueden llegar a ocasionar desviaciones en la verdadera medición del impacto del microcrédito rural.

Así entonces, las mediciones de efecto representada en esta investigación, la cuales fueron revisadas mediante cuatro algoritmos, aunque los resultados pueden ser menos robustos por la no significancia de algunos emparejamientos; por la vía de estimación de varios pareos recomendada en Peña (2011); hay evidencia al menos en alguno de ellos, para aludir que el programa de microfinanzas rurales, para el grupo de tratados, ha representado cambios aunque moderados o bajos en las situaciones de bienestar indicadas en los index-salud, index-hogar, y que fortalece la tesis esbozadas dentro del enfoque de diez capacidades de Sen y Nussbaum, como un medio para alcanzar Salud física por encima del umbral del grupo control.

Por la vía investigativa, otras evaluaciones de causalidad comparables en los aspectos sociales referidos, dan cuenta de haber llegado a similares conclusiones que involucran la escasa significancia estadística alcanzada para el nivel predictivo en este sentido; en el contexto nacional en (Santa Marìa, 2010), se citan impactos nulos con bajas significancias estadísticas en condiciones evaluadas (mejoras habitacionales, nutricionales del hogar); en (Mayous, L, 1988), se desprende como reflexión final que hay convicción para asumir que los programas de microcrédito impactan en mayor medida las variables monetarias especialmente el ingreso, pero los efecto expansivos hacia los elementos de bienestar aún son muy limitados.

Finalmente, desde una perspectiva analítica, en Colombia las cifras a 2015, dan cuenta de que la pobreza multidimensional en el área rural tiene una incidencia 2,77 veces mayor a la de los centros urbanos (Departamento Nacional de Estadística, DANE, 2015), lo que permite observar la complejidad del fenómeno; los tres escenarios que representan mayor regazo y peso dentro del análisis del Índice de Pobreza multidimensional del DANE. Son: logros educativos, salud, hacinamiento; aunque su medición no es estrictamente igual a la representada en el estudio, sirve para denotar la relevancia de los efectos causados por el microfinanciamiento como apoyo a disminuir la vulnerabilidad social en comunidades que la padecen; en términos de Yunus(2006), un poco de dinero puede despertar la creatividad dormida de aquellos que nunca han tenido nada y que están llenos de capacidades pero que son excluidos por algunos parámetros implementados por los sistemas financieros tradicionales; en los beneficiarios del Banco Grameen, al igual que en el grupo tratado en este estudio, se encontraron cambios en la salud, alimentación y la vivienda.

Limitaciones

Como lo señala Pitt y Khandker (1988), (citado en Cotler, 2008), los resultados del impacto pueden ser heterogéneos y estos están asociado con las características iniciales de la población, las cualidades del grupo control, la selección de la muestra y la no inclusión de variables con efecto; o limitantes desde la misma metodología usada para capturar variables inobservables que producen sesgo de selección. En la metodología utilizada PSM, la baja significancia estadística se puede presentar por: El tamaño reducido de la muestra, en este estudio el segmento de microfinanzas que se trabajó es una línea relativamente nueva en el banco, y a la fecha de corte de la encuesta su volumen de colocación en la población objetivo es bajo en relación con otros productos ofertados por la entidad bancaria. Aunado a lo anterior la investigación refiere a una unidad de análisis que está focalizada en una regional de la institución financiera y no al universo geográfico atendido por el banco. Se precisa, que después de la revisión en campo del portafolio del BanAgrario, y a pesar de las limitantes en este tipo de crédito, se determinó trabajar sobre el mismo, dado que es una de las líneas crediticias que ha sido implementada con muchas similitudes a Grameen y fundada con base en el análisis de experiencias de banca para pobres en Perú y Brasil. Por otro lado, puede existir posible contaminación de datos, aunque en la selección se abordaron elementos previos como las similitudes de grupos y se realizó la entrevista en campo en forma individual y directa por el investigador para asegurar la comprensión del cuestionario aplicado, esto no garantiza al 100%, adecuadas interpretaciones del evaluado sobre la información que se quiere capturar y por tanto subestimaciones de efecto.

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BIOGRAFIA

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LA POLÍTICA PÚBLICA Y LA GESTIÓN PARA EL DESARROLLO DEL SERVICIO MUNICIPAL DE AGUA POTABLE

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RESUMEN

La prestación de los servicios municipales constituye una de las responsabilidades más importantes a cargo del gobierno municipal es en este nivel donde el contacto del gobierno con los ciudadanos cobra mayor sentido, se hace estrecho y permite una comprensión cercana del proceso de las políticas públicas. La intervención pública en materia de servicios se ha conceptualizado de diversas maneras dependiendo del modelo y de la forma en que se concibe la acción gubernamental; el modelo implementado durante los 90's, de reducir la intervención del Estado-gobierno; y, paralelamente la consolidación de la descentralización y el deseo de alcanzar una mejor satisfacción entre la demanda ciudadana y la oferta de políticas y programas públicos. En este contexto los gobiernos incrementan sus responsabilidades y se involucran en procesos de modernización de diversa índole, generalmente identificados con modelos de innovación y gerencia pública. Aquí es donde las prácticas innovadoras se convierten en herramienta indispensable de mejora. Cada nivel de gobierno debe preocuparse por hacer mejor las cosas y paralelamente crear las bases de legitimidad que le permita un sano ejercicio de gobierno; en México y en Chiapas particularmente la cobertura y calidad de los servicios a cargo de los municipios dejan mucho que desear, en buena medida por algunas condiciones estructurales que limitan la capacidad financiera, técnica y administrativa de los gobiernos locales.

PALABRAS CLAVES: Políticas Públicas, Administración Pública, Servicios Municipales

THE PUBLIC POLICY AND THE MANAGEMENT FOR DEVELOPMENT OF THE MUNICIPAL WATER SERVICE

ABSTRACT

The provision of municipal services is one of the most important responsibilities by the municipal government is at this level that the government contact with citizens makes more sense, becomes narrow and allows a close understanding of the process of public policy. Public intervention in services has been conceptualized in different ways depending on the model and how government action is conceived; the model implemented during the 90's, to reduce state intervention-government; and, simultaneously consolidating decentralization and the desire to achieve a better citizen satisfaction between demand and supply of public policies and programs. In this context the state and municipal governments have increased their responsibilities and are engaged in modernization of various kinds generally identified with innovation models and public management. In this context, innovative practices become an indispensable tool for improvement. Each level of government should worry about doing things better and simultaneously create the bases of legitimacy that allows a healthy exercise of government; in Mexico and Chiapas in particular the coverage and quality of services provided by municipalities are very poor, largely due to some structural conditions that limit the financial, technical and administrative capacity of local governments.

JEL: I38, O21, R13

KEYWORDS: Public Policy, Public Administration, Municipal Services

INTRODUCCIÓN

Un Estado orientado al desarrollo tiene la capacidad de formular e implementar estrategias para alcanzar metas económicas y sociales, apoyándose sobre instituciones públicas eficientes y eficaces que minimizan la burocracia y operan con probidad, transparencia y un alto grado de rendición de cuentas, dentro del marco del Estado de derecho. La capacidad de formular e implementar estrategias involucra actores dentro y fuera del Estado; depende de factores institucionales y estructurales, y las relaciones entre actores. La capacidad institucional de los gobiernos -la administración pública- se cimenta sobre procesos de fortalecimientos de los sistemas de gestión pública y del capital humano público. Sin lugar a duda, buenas políticas públicas se complementan con instituciones públicas fortalecidas. Dentro de un régimen democrático, la capacidad del Estado de entregar buenos servicios, y de solucionar problemas colectivos en forma eficiente se vuelve central. La tarea de los gobiernos municipales en los servicios públicos es directa, pues el artículo 115 constitucional los faculta para hacerse cargo de ellos e incluso, las reformas de 1999 elevan al municipio a rango de gobierno. Por esta razón, su responsabilidad ha crecido y los requerimientos para buscar alternativas de solución son ahora más apremiantes que nunca.

En México la cobertura de los servicios a cargo de los municipios y su calidad aún dejan mucho que desear, en buena medida por algunas condiciones estructurales que limitan la capacidad técnica, financiera y administrativa. Las restricciones institucionales se encuentran la falta de recursos económicos, personal y capacitación profesional; y dentro de las restricciones técnicas la falta de datos básicos y estadísticas, de redes de monitoreo, diferencias en las definiciones de los parámetros medidos, que en conjunto conllevan el riesgo de una mala interpretación.

REVISIÓN LITERARIA

Desde hace tiempo, las Naciones Unidas se ocupan de la crisis mundial causada por la creciente demanda de agua para satisfacer las necesidades humanas, comerciales y agrícolas, así como la necesidad de saneamiento básico. La Conferencia de las Naciones Unidas sobre el Agua (1977), el Decenio Internacional del Agua Potable y del Saneamiento Ambiental (1981-1990), la Conferencia Internacional sobre el Agua y el Medio Ambiente (1992) y la cumbre para la Tierra (1992) estuvieron dedicadas a este recurso vital. En particular, durante el Decenio se ayudó a obtener acceso a agua potable a unos 1,300 millones de personas de países en desarrollo (ABC de las Naciones Unidas 2007).

Se trata de una crisis de gestión de los recursos hídricos, esencialmente causada por la utilización de métodos inadecuados. La verdadera tragedia de esta crisis, sin embargo, es su efecto sobre la vida cotidiana de las poblaciones pobres, que sufren el peso de las enfermedades relacionadas con el agua, viviendo en entornos degradados y a menudo peligrosos, luchando por conseguir una educación para sus hijos, por ganarse la vida y por solventar a sus necesidades básicas de alimentación. La crisis pesa así mismo sobre el entorno natural, que cruje bajo la montaña de desechos que se vierten a diario y por el exceso de uso o uso indebido que de él se hace, con aparente desinterés por las consecuencias y por las generaciones venideras. En realidad, se trata fundamentalmente de un problema de actitud y de comportamiento, problemas en su mayoría identificables (aunque no todos) y localizables. Actualmente poseemos los conocimientos y la pericia necesarios para abordarlos y hemos elaborado excelentes herramientas conceptuales tales como la equidad y la noción de sustentabilidad. (Informe de las Naciones Unidas sobre el Desarrollo de los Recursos Hídricos en el Mundo, Agua para todos Agua para la vida, resumen). La gestión inadecuada de los servicios de agua y saneamiento no ha permitido que estos se desarrollen y estén en capacidad para atender la demanda actual y futura; en consecuencia, es necesario más inversiones pero

mejorando la calidad de las mismas, de esta manera los administradores deben comprometerse en el manejo integral de los servicios básicos para asegurar la sostenibilidad de los sistemas municipales de agua potable.

Desde la entrada en vigor en el año 2000 de la Ley de aguas para el estado de Chiapas en la cual menciona "Que además, del otorgamiento de servicios públicos de primera necesidad para los habitantes, es un derecho irrenunciable de las personas, así como al mismo tiempo, constituye una obligación por parte de las autoridades. Que dentro de los servicios públicos destaca preferentemente, el agua potable y alcantarillado, siendo competencia de los municipios, tal como lo establece la fracción III, inciso A) del artículo 115 de la constitución general de la republica".

Los servicios más problemáticos dentro de las cabeceras municipales aparecen en primer lugar el agua potable junto con el drenaje y el alcantarillado, el alumbrado público y la seguridad. Los dos primeros permanecen desde el censo de 1995 y sin duda constituyen retos para las administraciones no sólo locales sino nacionales. Los problemas de administración sustentable del agua representan para México un punto crítico en su crecimiento la desfavorable ubicación de la población y los recursos acuíferos (alrededor del 70% de la población asentada en donde sólo están el 30% de los recursos y viceversa) pero sobre todo los altos márgenes de desperdicio en redes (alrededor de un 35% de acuerdo con CNA) requiere soluciones en donde se sumen acciones de todos los niveles (García Del Castillo Rodolfo, 2003).

El modelo integral de gestión de la innovación es aquel que incorpora este concepto en la organización desde cuatro perspectivas: la visión, la cultura, la orientación hacia el entorno y los procesos administrativos. En cuanto a la visión, hoy evidenciamos, ante el avance de la sociedad del conocimiento, que la capacidad de generación de valor económico y social no radica en los activos físicos sino en cómo la organización utiliza los saberes y conocimientos de sus miembros en función de las demandas de la sociedad. Cuando los elementos anteriores se han consolidado, el siguiente paso es modificar la orientación hacia el entorno En este puto, la organización deja de verse a sí misma como un actor que recibe unos insumos, elabora unos procesos y entrega unos resultados a otro actor del sector para empezar a entenderse como nodo y punto de intersección de múltiples redes de trabajo y colaboración. Fruto de este cambio, la organización comprende que su actividad impacta en la sociedad en términos económicos, sociales, ambientales, políticos y culturales (MG. Manuel Esteban Acevedo Jaramillo, profesor visitante de la Maestría en Gerencia Social; Innovación:¿moda o necesidad?).

METODOLOGÍA

El municipio de Tonalá cuenta con una población de 84,594, la población en la cabecera municipal es de 35,322, teniendo 11,487 viviendas particulares habitadas (INEGI 2010), Para calcular el tamaño de la muestra, se estableció un nivel de confianza del 95% , un error experimental permitido del 5%, una probabilidad de éxito del 80%, una probabilidad de fracaso del 20%. El tamaño de la muestra se obtuvo a través de la fórmula:

$$n = \frac{NZ^2_{\alpha/2}P(1-P)}{(N-1)e^2 + Z^2_{\alpha/2}P(1-P)}$$

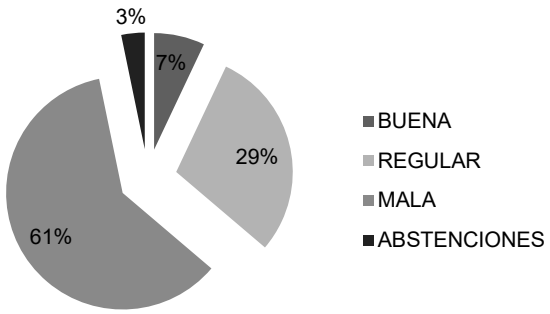
También se consideró un 10% de rechazo (pr) por lo que la muestra definitiva (n+pr) fue 185 cuestionarios aplicados en la comunidad. Se complemento la información con entrevistas realizadas a los servidores públicos y observación en recorridos a todas las instalaciones de los diferentes servicios públicos, con la información obtenida se integro una base con datos socio– económicos, que integra datos de educación, salud y servicios públicos y la percepción de la calidad del servicio recibido. El enfoque de la investigación es cualitativo y cuantitativo, para el desarrollo se procedió a recabar información y datos con la población

y con funcionarios de los municipales, a través de cuestionario y entrevistas respectivamente. El universo total de viviendas en la cabecera municipal de Tonalá es de 11, 487, la muestra del estudio es de 185 viviendas.

RESULTADOS

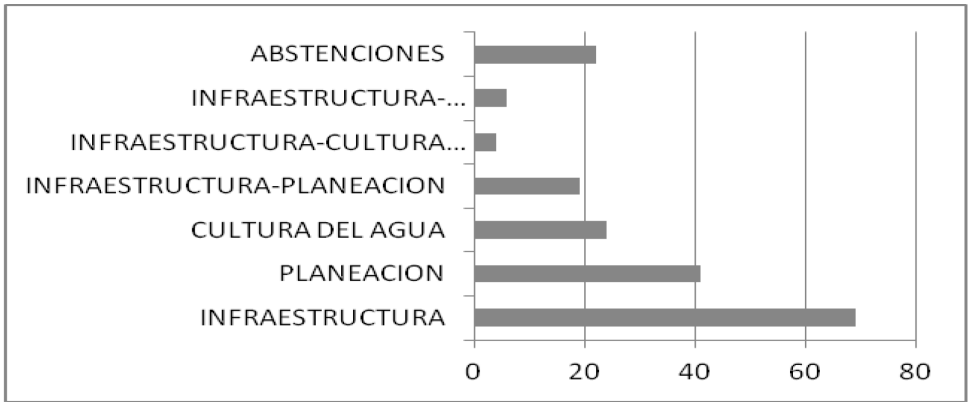
Solo el 83 % de las viviendas cuenta con el servicio de agua que consideran potable, sin embargo ésta solo es agua entubada ya que no está potabilizada. Las autoridades difunden que brindan servicio de agua potable, pero están conscientes de que se trata de agua entubada. Con respecto a la calidad las personas en general respondieron que es mala, como se puede apreciar en el Figura 1.

Figura 1: Percepción de la Calidad del Agua



A pesar de los problemas que enfrentan en el servicio, la participación de la población para organizarse y buscar soluciones es muy baja, ya que solo el 15.7% mencionó que si lo hace**.** Solo el 7.6% de la población menciona que el agua que reciben a través del servicio público la utilizan para beber, el resto para sus actividades diarias, pero no como bebida. En lo que respecta al pago del servicio de agua recibido por el municipio el 60.0%de las personas consideran que no son utilizadas para mejorar la calidad del mismo y por tanto no contribuye a mejorar su calidad de vida.

Figura 2: Elementos Que Contribuyen a la Solución del Agua Potable



Consideran que las alternativas más adecuadas para resolver el problema del agua son: infraestructura adecuada, planeación, cultura del agua o a través de una combinación de las mismas, como se puede apreciar en la figura 2. Por su importancia en la vida cotidiana el 59.45% de la población menciona que el agua es el servicio público municipal que requiere de mejoramiento.

CONCLUSIONES

El crecimiento acelerado y desorganizado de la mancha urbana, es más perceptible hacia la zona sur de la ciudad, donde nuevas zonas habitacionales se han edificado. Estas zonas demandantes de todos los servicios tienen problemas principalmente con el suministro de agua. Los servicios Públicos dentro de una comunidad son básicos para lograr mejoramiento en la calidad de vida de los ciudadanos. Tonalá Chiapas, es un municipio considerado no marginado y con Índice de Desarrollo Humano medio, sin embargo se encuentra en condiciones subdesarrolladas en los servicios municipales otorgados. El alcance y la efectividad de los servicios públicos de este municipio, no son suficientes ni de calidad, lo que genera inconformidad en la población y problemas graves de salud.

A pesar de que existen fundamentos legales para que el municipio ejerza sus funciones administrativa relacionada al cobro de los servicios públicos brindados, esa información no es proporcionada a la población, lo que dificulta la integración activa en sus obligaciones como ciudadanos. La deficiencia en su sistema de recaudación de impuestos contribuye a que las administraciones de los gobiernos municipales no den continuidad a los proyectos de mejoramiento de los servicios públicos. El municipio no cuenta con la infraestructura formal apropiada (reglamento, esquemas administrativos, planeación) de sus servicios y en particular sobre el sistema de agua potable, la desconocen o la utilizan inadecuadamente, lo cual dificulta una gestión de calidad en el manejo de los servicios. El porcentaje de cobertura de los servicios municipales en su mayoría es insuficiente, pero se agrava aún más por los escasos recursos. Los municipios asumen directamente la prestación de sus servicios, aunque enfrenten serios problemas para mejorarlos, dejando en segundo término otras formas de prestación como la concesión o los acuerdos intermunicipales. El principal obstáculo para mejorar la cobertura y la calidad en la prestación de los servicios es la limitación de recursos, sobre todo financieros.

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EFECTOS DE LA DEPRECIACION DE LA DIVISA MEXICANA DE CORTO Y LARGO PLAZO ANTE LA BALANZA POR CUENTA CORRIENTE

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RESUMEN

Desde finales del 2014 hasta enero del 2016 el peso mexicano se ha depreciado un 30 por ciento con respecto a la divisa estadounidense, por lo que se esperaría que en el largo plazo las exportaciones mexicanas sean más atractivas para el mercado de Estados Unidos. No obstante, ante estas condiciones Banco de México ha intentado atenuar dicha situación para evitar el efecto traspaso hacía los precios domésticos, a fin de lograr su objetivo único de meta inflacionaria, sin importar, que éste obstaculice la competitividad del motor de crecimiento económico dirigido por el sector exportador. A saber, tal intervención puede llegar a retrasar e incluso anular los efectos positivos de largo plazo, propiciando un escenario adverso más no estable. Por consiguiente, el presente trabajo tiene el propósito de explicar la existencia de áreas de oportunidad tanto para la inversión dirigida al mercado nacional como al internacional, argumentando que si bien la política monetaria debilita las ventajas del comercio exterior, la falta de proveedores de insumos o de productores de bienes importados son ramas prosperas para la inversión privada, las cuales podrán encontrar ventajas de competencia, así como mercados ya establecidos.

EFFECTS OF DEPRECIATION OF MEXICAN CURRENCY SHORT AND LONG TERM IN THE CURRENT ACCOUNT

ABSTRACT

Since 2014 to January 2016 Mexican Peso Currency has depreciated by 30 percent compared to the US dollars, therefore it would expect that in the long term Mexican exports become more attractive to US. However, in these conditions, Banco de Mexico have tried to mitigate this situation to avoid the pass through effect to domestic prices, in order to achieve its sole objective of inflation targeting, regardless, it shocks to competitiveness engine of economic growth, led by the exporting sector. Namely, this intervention can slow and even throw back the positive long-term effects, leading to a more unstable adverse scenario. Therefore, this paper aims to explain the existence of areas of opportunity for both investment aimed at national and international markets, arguing that while monetary policy weakens the advantages of foreign trade, lack of input suppliers or of imported goods producers are thriving branches for private investment, which may find competitive advantages and established markets.

JEL: O24, F32, E31, F21

KEYWORDS: Tipo De Cambio, Cuenta Corriente, Inflación, Inversión

INTRODUCCIÓN

A partir de 1990, el enfoque que dirige la política monetaria de diversos países, tanto desarrollados como subdesarrollados, es el Modelo de Inflación Objetivo (MIO), del Nuevo Consenso Macroeconómico (NCM). Al respecto, la estabilidad inflacionaria debe ser el objetivo principal de los Bancos Centrales para evitar que el sistema económico presente problemas de información. A saber, dirección no es igual para

todas las economías que han adoptado el modelo, (Perrotini, 2007, 2014; Woodford, 2012), de esta forma, México sigue los mecanismos ortodoxos independientemente de cuáles puedan ser sus afectaciones sobre la economía real, a diferencia de la política no convencional de Estados Unidos. Debido al adverso escenario económico que enfrentó Estados Unidos, la *Federal Reserve* (FED) bajó sus tasas de interés por medio de *Quantitative Easing* (QE) inyectando mayor liquidez a la economía estadounidense, beneficiando a las monedas de países emergentes. Con esto, el dólar estadounidense se había devaluado con respecto a una gran canasta de divisas, entre ellas el peso mexicano. Como respuesta a la crisis los bajos rendimientos en Estados Unidos obligaron a los inversionistas a buscar mercados emergentes como México que ofrecían mejores intereses y rendimientos.

Mientras la FED mantenía una tasa de interés cercana a cero (0.25%), la tasa de interés de referencia de Banco de México mantenía una tasa de 4.91 en septiembre de 2009, así, el flujo de capitales hacia México ejerció presiones para apreciar el peso mexicano (Perrotini, 2015). Sin embargo, desde la segunda mitad del 2014 la divisa en cuestión se ha apreciado en 30% con respecto a la mexicana principalmente debido a dos factores. El primer factor consiste en la decisión de la FED de suspender su programa de inyección monetario, y ha llegado a subir ligeramente su tasa de interés, dado, que la economía estadounidense ha mostrado señales de recuperación, incentivando la salida de capitales de países en desarrollo como México, hacía activos de mayor certidumbre como los de Estados Unidos. El segundo se puede atribuir al desplome de los precios del petróleo. Debido a la sobre oferta de crudo a nivel mundial, el precio de la mezcla mexicana de exportación cayó de un precio promedio en el año 2012 de 101.96 dólares por barril a un precio de 23.47 en enero del 2016. Un bajo precio del petróleo implica menores ingresos petroleros, y un una menor entrada de divisas. Por otro lado, esto limita el gasto público, lo que limita la evolución y el dinamismo de la economía mexicana. Con la reforma energética se esperaba un flujo fuerte de Inversión Extranjera Directa (IED) hacia el sector energético mexicano, sin embargo, con el desplome de los precios se ha limitando tanto la expansión del sector energético como la expansión económica. Esto ha logrado que el dólar vuelva a ganar fuerza ante las divisas que se había devaluado (Banxico, 2016).

REVISIÓN LITERARIA

El Modelo de Inflación Objetivo consiste en un marco definido y preciso de política monetaria, con un régimen de inflación meta —para el caso de la economía mexicana es un rango de oscilación de 3±1%— por parte de los bancos centrales. Donde, la tasa de interés junto con el tipo cambio son los instrumentos de política, debido a que implican un anclas nominales eficientes para la economía y además, de los requerimientos de autonomía para que de esta forma la inflación sea su única finalidad relevante (Perrotini, 2007, 2014). En términos formales y siguiendo a García y Perrotini (2014), Lavoie (2004), Perrotini (2007, 2014), y a Woodford (2003, 2012), el modelo es:

Curva IS en economía abierta (1)

$$y_t = Y_0 - (\alpha r * \delta e_{t-1}) + \varepsilon_1 \quad (1)$$

Curva de Phillips en economía abierta

$$\pi_t = \pi_{t-1} + \beta(y_t - y^T) + \gamma e_{t-2} + \varepsilon_2 \quad (2)$$

Regla de Taylor (3)

$$r_t = r^* + \emptyset_\pi(\pi_t - \pi^T) + \emptyset_y(y_t - y^T) \quad (3)$$

T. de cambio determinado por el interés

$$e = -\theta r + v \quad (4)$$

Donde Y_0 es el componente autónomo de la demanda agregada que no depende del ingreso, r es la tasa de interés real, r^* la tasa natural de interés , π_t la inflación observada, π_{t-1} inflación rezagada, π^T inflación esperada, y^Tel nivel de producto objetivo, e el tipo de cambio real, e_{-1} y e_{-2} tipo de cambio rezagado por uno y dos períodos, ε_1, ε_2 y v son errores aleatorios de estimación; y α, δ, β, $\emptyset_\pi$, $\emptyset_y$, θ, ρ y γ son parámetros. Esencialmente, la política monetaria funciona de la siguiente forma: ante fluctuaciones en los componentes de la demanda agregada, existirá una brecha entre el producto observado y el objetivo, por lo que el Banco Central deberá evitar el sobrecalentamiento económico haciendo uso de la Regla de Taylor; conforme aumenta r_t, y_t tiende a su nivel objetivo, reduciendo de esta forma la tasa de inflación; por tanto, las brechas de inflación y producto tendrán a cero, $\emptyset_\pi$=0 y $\emptyset_y$=0. A saber, existe un segundo mecanismo por medio del tipo de cambio (ecuación (4)), donde la apreciación de la moneda doméstica, dada una mayor demanda de la misma por medio de la tasa de interés que atrae capitales mediante la Cuenta de Capitales, disminuirá el tipo de cambio que presenta una relación positiva con la tasa de inflación, por medio del efecto *pass through* en la ecuación (2) (Lavoie, 2004; Perrotini, 2007, 2014; Woodford (2012). Asimismo, dado que el tipo de cambio real toma en cuenta tanto el tipo de cambio nominal, como los niveles de precios de los productos comerciables entre dos economías —en caso México y Estados Unidos—, una depreciación del tipo de cambio real abarataría los bienes transables de la economía en cuestión, encareciendo los bienes de la que sufre apreciación cambiaria.

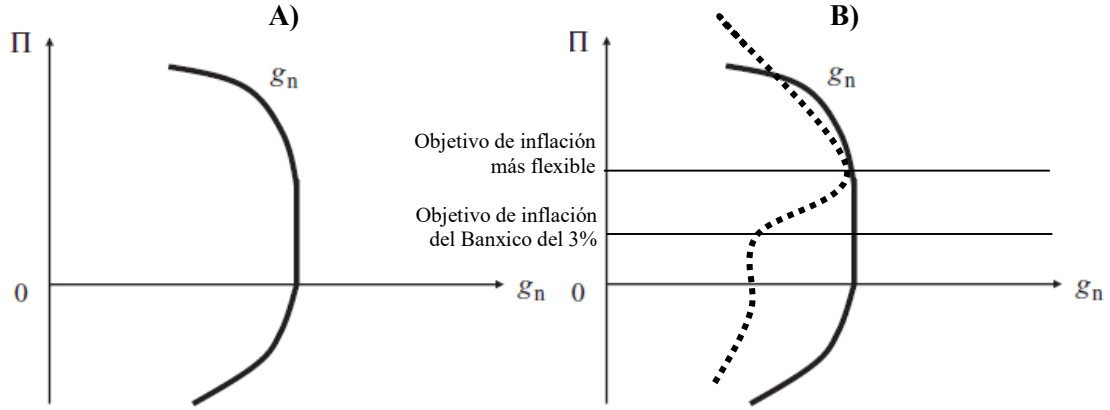
No obstante, el MIO ignora que el uso de la Regla de Taylor y los movimientos en los Mercados de Divisas y Cuenta de Capitales, afectarán la dinámica de los componentes de la demanda agregada tanto en el corto como en el largo plazo —al incrementar de forma acumulativa la tasa de interés de referencia o al mantener tipos de cambio artificiales—, y sobre todo, a la tasa natural/potencial de crecimiento, entendida como la endogeneidad de la productividad al crecimiento (Avendaño, López y Perrotini, 2014; Lavoie, 2006)). Precisamente, en términos formales tenemos lo siguiente tasa natural de crecimiento

$$g_n = g_{n0} - \mu|\pi| \quad (5)$$

La Figura 1.A, implica que tanto para niveles ciertamente elevados o bajos, e incluso deflacionarios, el nivel generalizado de precios tiene afectaciones negativas sobre la tasa natural/potencial de crecimiento económico, como se aprecia en la ecuación (5). Al respecto, el seguimiento estricto de objetivos de inflación puede proponer como meta una tasa de inflación que esté por debajo de la que produce la mayor tasa de producto potencial, esto por medio del uso de la tasa de interés de referencia, así como por la afectación sobre el tipo de cambio y la competitividad internacional. Por consiguiente, una alternativa de política monetaria que es posible plantear, y que no implique un desvío excesivo de la dirección monetaria podría considerar un objetivo de inflación más flexible, de forma que pudiera utilizarse un mayor potencial de la tasa natural de crecimiento económico, como lo muestra la línea punteada, trayectoria considerada para la economía mexicana, en la Figura 1.B

Al respecto, para las economías cuyo crecimiento es dirigido por el sector exportador, la intervención del Banco Central, afectaría directamente la dinámica de la Cuenta Corriente, impidiendo el funcionamiento efectivo del tipo de cambio como instrumento de competitividad, contrastando ciertamente con la teoría de la Curva J (Krugman, 2012). A saber, la curva J explica que la depreciación del tipo de cambio real sólo mejora la balanza por Cuenta Corriente en el largo plazo, mientras que empeora en el corto plaza, similar al concepto de la curva de Kuznets. De esta forma, en lugar de observar una curva de pendiente positiva, perpetuarían las trayectorias negativas o en el mejor caso, beneficios nulos dado un efecto compensatorio entre las cuentas del sector externo.

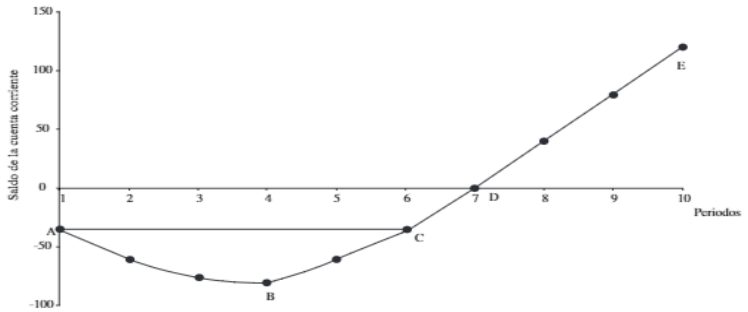
Figura 1: Relación Entre la Inflación y la Tasa Natural de Crecimiento de México



La Figura I.A, implica que tanto para niveles ciertamente elevados o bajos, e incluso deflacionarios, el nivel generalizado de precios tiene afectaciones negativas sobre la tasa natural/potencial de crecimiento económico. Fuente: Lavoie, 2006.

La Figura 2 explica que teniendo en cuenta a las importaciones, en el corto plazo la depreciación encarece las importaciones en mayor proporción de lo que disminuye su volumen, mientras que, para las exportaciones, la depreciación puede llegar a ser mayor que el volumen en el que aumentan, lo que disminuye el valor de las mismas. En este sentido, la depreciación del tipo de cambio real puede empeorar la Cuenta Corriente en el corto plazo, debido a que la demanda de los bienes transables no cambia de manera significativa ante los cambios de los precios de estos entre los dos países. En otras palabras, aumenta el valor de las importaciones y se abaratan las exportaciones, mientras los volúmenes de estos sufren poca variabilidad. No obstante, en el largo plazo, se espera que la demanda de los bienes transables se adapte a los nuevos precios, estimulando las exportaciones y limitado las importaciones, mejorando con esto la Cuenta Corriente. Fuente: Krugman, 2012.

Figura 2: la Curva J



La Figura 2 explica que ante una depreciación del tipo de cambio, en el corto plazo la Balanza será negativa, mientras que en el largo plazo ésta se vuelve positiva. Fuente: Krugman, 2012.

METODOLOGIA

El presente artículo analiza los hechos estilizados referentes a la dinámica del nivel de precios para México, considerando el Índice Nacional de Precios al Consumidor (INPC), el Índice Nacional de Precios al Productor (INPP), la Tasa de Interés Interbancaria de Equilibrio (TIIE), el Índice de tipo de cambio real peso mexicano-dólar de Estados Unidos, el valor Monto Ofrecido de Subastas Ordinarias en millones de

dólares estadounidenses, el nivel en millones de pesos mexicanos y dólares norteamericanos de exportaciones e importaciones mexicanas hacia Estados Unidos. A saber toda la información será representada por medio de Figuras de series temporales. Asimismo, el trabajo propone una estimación econométrica de un modelo de mínimos cuadrados ordinarios, de series de tiempo, que considera al tipo de cambio FIX como variable explicativa y al INPC como variable explicada. A propósito de lo dicho, la información ha sido obtenida del banco de datos del Banco de México, así como del Instituto Nacional de Estadística y Geografía. Al respecto de la ecuación del modelo considerado tenemos:

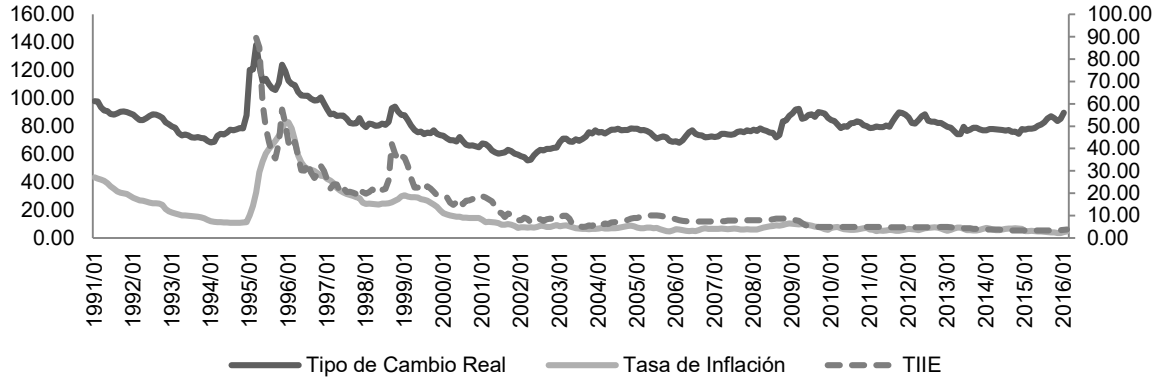
$$INPC_t = \beta_0 + \beta_1 e_t + \varepsilon_t \qquad (5)$$

Donde $INPC_t$ se refiere al índice de precios, e_t^* se refiere al tipo de cambio como variable instrumental, β_0, β_1 y son parámetros de estimación y ε_t se refiere al término de error, todos en el periodo *t.*

RESULTADOS

Desde el 2000 la tasa de inflación en México se ha mantenido en un dígito. Por otra parte, al considerar la TIIE, de 1995 hasta inicios del segundo trimestre del 2009, Banxico siguió propiamente la regla de Taylor como se ve en sus movimientos subsecuentes a los de la inflación. Asimismo se observa que el índice de tipo de cambio real antecede a movimientos alcistas rezagados del nivel generalizado de precios, como lo explica el *pass through* (ver Figura 3).

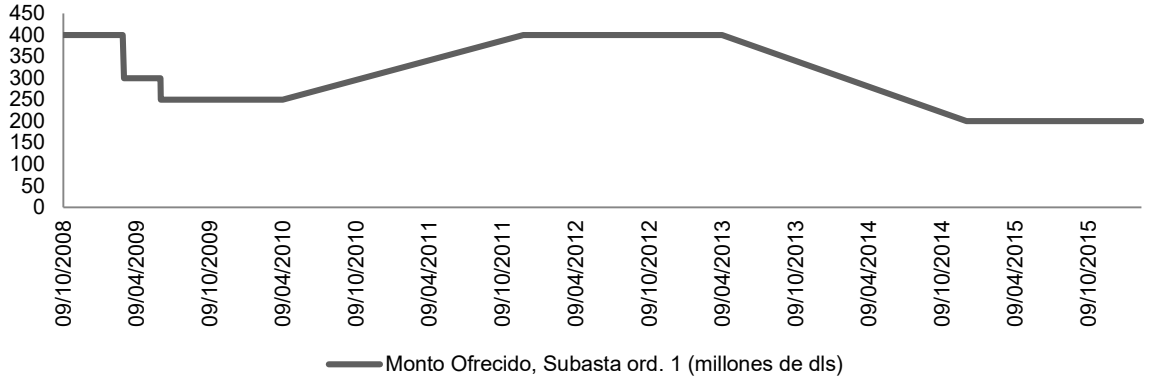
Figura 3: INPC, TIIE y Tasa de Inflación, México, 1991-2015



La Figura 3 explica los movimientos del Índice de Tipo de Cambio real peso-dólar, la Tasa de Inflación y la TIIE en México, de 1991 a 2016. Fuente: Elaboración propia con base en datos de INEGI.

Por otra parte, es posible observar que a partir del tercer trimestre de 2009, Banco de México ha intervenido ininterrumpidamente sobre el mercado de divisas, para evitar el *pass-through* y contener la tasa de inflación en sus niveles objetivo (ver Figura 4).

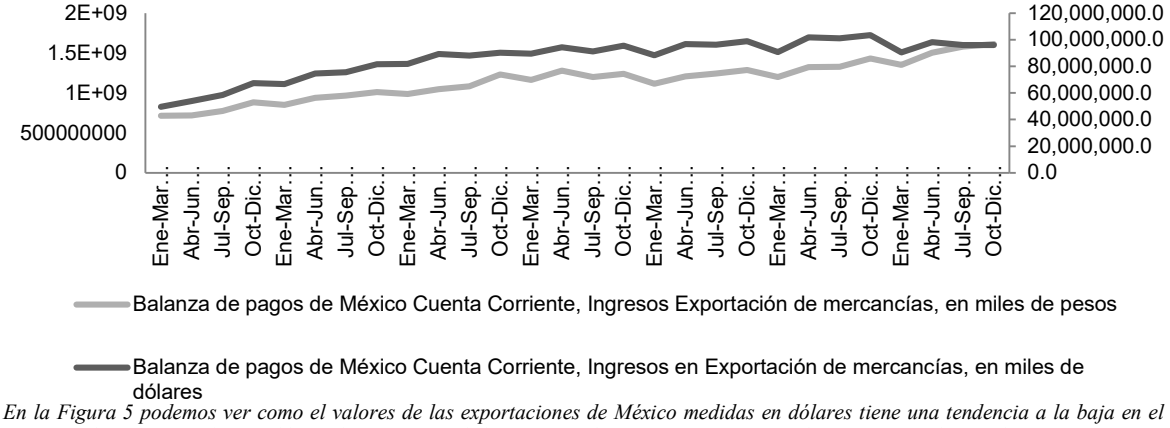
Figura 4: Montos Ofrecidos de Subastas de Dólares, México, 2008-2016



La Figura 4 explica el movimiento del mecanismo de subastas de dólares de Banxico. Fuente: Elaboración propia con base en datos del Banco de México.

Al respecto de la dinámica del volumen de exportaciones, a mediados del 2014 el índice de precios de las exportaciones (IPE) de México ha mantenido una tendencia a la baja. Desde julio del 2014 a enero del 2016 el IPE cayó 27.88%. Esto se debe a que en el mismo periodo el tipo de cambio se deprecio en 30%, mientras el INPC se ha mantenido estable. En este sentido, la depreciación ha abaratado los bienes mexicanos para los consumidores extranjeros, lo que los ha vuelto más competitivos, por consiguiente se espera que aumente la demanda de bienes mexicanos por parte de los consumidores extranjeros, como es el caso de los Estados Unidos.

Figura 5: Comparación del Valor en Pesos Mexicanos y Dólares Americanos de Exportaciones Hacía Estados Unidos, México, 2009-2016



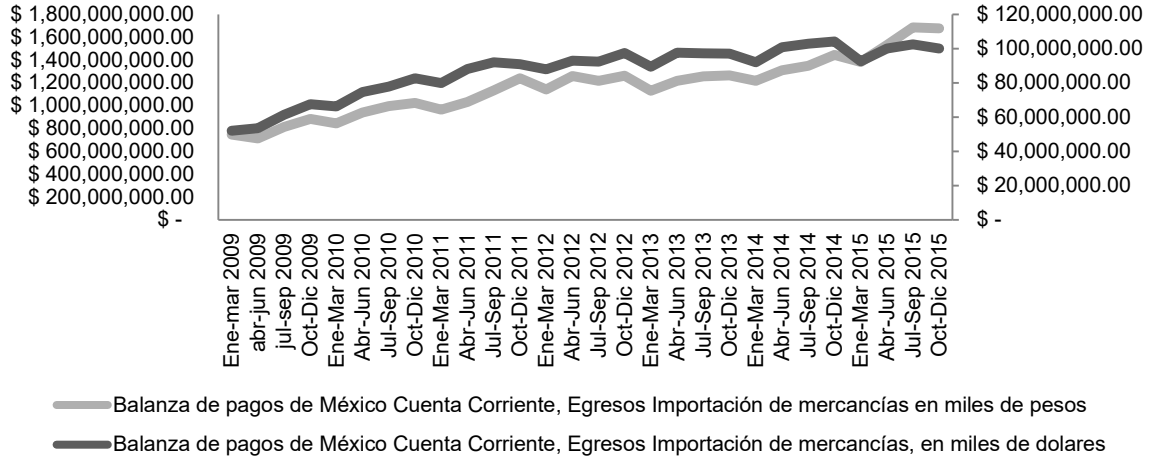
En la Figura 5 podemos ver como el valores de las exportaciones de México medidas en dólares tiene una tendencia a la baja en el 2015 con respecto al 2014. Sin embargo al hacer la conversión de los ingresos de importaciones a moneda mexicana podemos observar como estas realmente han mantenido una atendencia al alza en el 2015. Fuente: Elaboración propia con base en INEGI.

Por su parte, la Figura 5 explica que en el 2015 los ingresos de exportaciones de mercancías ascendieron a 380, 772,018.0 miles de dólares, esto es una reducción del 4.1% con respecto al monto del año 2014. Las exportaciones no petroleras han incrementado 0.08% del 2014 al 2015 como es resultado de una alza de 4.7% en productos de la industria automotriz, pero por otra parte, presentando un descenso de 0.9% en el resto de los productos no petroleros del mismo periodo. A su vez, las exportaciones no petroleras dirigidas

al mercado estadounidense mostraron un crecimiento anual de 2.4 por ciento, mientras que las canalizadas a otros mercados presentaron una caída de 6.3 por ciento. Por otro lado, las exportaciones petroleras cayeron 45%, mostrando una trayectoria decreciente debido a la ya mencionada caída en el precio de la mezcla mexicana de exportación. Fuente: Con base en datos de Banco de México e INEGI Particularmente, los ingresos por exportaciones de mercancías mexicanas de 2014 al 2015 medidos en dólares cayeron 4.1%. Sin embargo, tal caída está dentro de lo previsto con la Cuerva J donde la Cuenta Corriente empeora en el corto plazo ante una depreciación del tipo de cambio real. En este caso, la depreciación del tipo de cambio abaratas las mercancías mexicanas como es observado en el índice de precios de exportación. Con esto, la caída del precio de las exportaciones, debido a la depreciación, es el motivo de la caída de los ingresos de exportación en el año 2015.

No obstante, si hacemos la conversión del valor de los ingresos de exportaciones de mercancías mexicanas a pesos mexicanos la tendencia es distinta a la tendencia de valorización en dólares. En este caso, podemos observar que las exportaciones incrementan de 5,285,831,768.39 miles de pesos en el 2014 a 6,046,273,933.73 miles de pesos, es decir un crecimiento de 14.39%. Por tanto, se observa que las exportaciones de mercancías mexicanas no han caído, sino que al ser estos valorados e dólares, su valor ha caído debido a la depreciación del peso mexicano y dada la estabilidad macroeconómica del país, no se ve significativamente en detrimento el poder adquisitivo. La depreciación de la divisa mexicana ha provocado que el valor de las exportaciones medidas en moneda mexicana crecieran14.39% en el año 2015 (a pesar de que la medición en dólares muestra una caída de 4.1%). Esto ha beneficiando los ingresos del sector exportador, mientras al mismo al mismo tiempo las mercancías exportadas se abaratan a nivel global. Con este abaratamiento, se espera que incremente la demanda de mercancías mexicanas, lo que incrementará aún más los ingresos de exportación para México.

Figura 6: Comparación del Valor en Pesos Mexicanos y Dólares Americanos de Importaciones Hacía Estados Unidos, México, 2009-2016



En la Figura 6 podemos ver como los egresos de importaciones medidos en dólares tienen un tendencia decreciente del año 2014 al 2015 en una tasa de 1.2%. Sin embargo, al hacer la conversión a pesos mexicanos podemos ver que tales importaciones realmente han crecido en el año 2015 a una tasa de 17.95%. De esta forma se observa el detrimento en la dinámica de crecimiento económico, por simple metodología de la contabilidad nacional, dado que las importaciones reducen el nivel de ingreso.

Ahora, tomando en cuenta las importaciones, se puede observar que el Índice de Precios de Importación en dólares (IPI) ha caído de julio del 2014 a enero del 2016 en un 5.45%, esto considerando la caída de los precios de algunos bienes derivados del petróleo. De acuerdo a Banxico, los egresos de importación de mercancías medidos en dólares, en el 2015 registraron una reducción de 1.2% con respecto al 2014 (mientras las importaciones de bienes no petroleros aumentaron 1%). Dicha cifra fue resultado neto de la

caída de 3.5% en las importaciones de bienes de consumo (pero los bienes de consumo no petroleros avanzaron 1.6%) y de 1.6% en las importaciones de bienes de uso intermedio (mientras que las importaciones de bienes de uso intermedio no petroleros incrementaron 0.3%), y de una expansión de 5.2% en las de bienes de capital. Como se puede ver, la caída de importaciones se enfatiza en los sectores petroleros, mientras los no petroleros mantienen una tendencia alcista.

Así mismo, al hacer la conversión de dólares a pesos de los egresos de importaciones, podemos ver que estas realmente mantuvieron una tendencia a la alza. Las importaciones en pesos crecieron de 5,324,102.25 millones de pesos en el 2014 a 6,279,925.25 millones de pesos en el 2015, es decir un crecimiento de 17.95%, mientras en dólares estas caían 1.19%. Este incremento en el valor de las importaciones en moneda mexicana se debe a la depreciación del tipo de cambio de un 30%, provocando que México tenga que pagar una cantidad mayor de pesos mexicanos para mantener un volumen de importaciones que inclusive es decreciente. Además, la depreciación del tipo de cambio ha provocado que se tenga que incrementar el desembolso de los consumidores mexicanos para importar mercancías en un 17.95% en el 2015, mientras que los ingresos de exportaciones de México medido en moneda nacional tiene un crecimiento menor de 14.39%. Esto ha provocado que en el 2015 la balanza por cuenta corriente empeore en el corto plazo, tal como es previsto en la curva J.

No obstante, de acuerdo a esta concepción, se puede esperar que el en los próximos años esta situación cambie. Al respecto, las mercancías mexicanas están en una situación ventajosa, debido a que éstas se han abaratado si se miden en dólares, por lo cual se espera que incremente su demanda de países como Estados Unidos. Este crecimiento esperado de la demanda del sector exportador puede crear oportunidades de negocio e inversión por medio del sector exportador. Al mismo tiempo debido a que los consumidores mexicanos tienen que desembolsar una mayor cantidad de pesos mexicanos para pagar las importaciones extranjeras, tendería a disminuir la demanda de las mismas. Con esto se esperan oportunidades de negocio debido a que ciertas mercancías antes producidas en el extranjero e importadas ahora pueden ser producidas internamente a un precio más competitivo que las mercancías importadas. A su vez, la creación de nuevas empresas dedicadas a producir bienes que por el momento se importan puede haber al mismo tiempo derrames en el empleo y el encadenamiento productivo hacía atrás. Así, las condiciones de la balanza por Cuenta Corriente tendería a mejorar en lo que incrementan las exportaciones y disminuyen las importaciones, al mismo tiempo estas condiciones pueden desatar un crecimiento más significativo del país.

Finamente, en cuanto a los resultados de la estimación econométrica, la evidencia empírica muestra que efectivamente existe una relación entre el volumen de las importaciones y el INPC, el cual a su vez presenta una relación positiva con el tipo de cambio real. De esta forma, la Tabla 1, representa la existencia del efecto traspaso en México, a saber, el incremento de 1 peso en el tipo de cambio FIX aumenta el INPC en 4.951 puntos, y asimismo. Por tanto, la economía mexicana muestra una estructura de consumo de bienes e insumos altamente dependiente del sector externo, particularmente de Estados Unidos, así como la razón por la que Banxico interviene en el mercado de divisas para contener el incremento generalizado de precios. Asimismo, es posible observar, que los coeficientes son estadísticamente significativos al presentar *p-value* con niveles de confianza menores al 5%.

Tabla 1: Resultados del Modelo de Importaciones, Inflación y Tipo de Cambio Para México

	Variables	Coeficiente	Error Estántar	P-Value	Bondad De Ajuste
Primera etapa	Tipo de cambio FIX	4.951804	0.5675564	0.000	0.4448
	Intercepto	39.82809	7.513546	0.000	

De esta forma, la evidencia empírica en conjunto de la Curva J, para el caso de la economía mexicana, cuyo motor de crecimiento económico es el sector externo, y por lo que la Cuenta Corriente es la principal

variable que afectaría a la dinámica de la económica, se observa que la depreciación del tipo de cambio real puede llegar a tener efectos significativos sobre las exportaciones e importaciones. Por consiguiente, nosotros consideramos que la depreciación real del peso mexicano vuelve más competitivos sus productos de exportación, con respecto a los bienes extranjeros, particularmente los estadounidenses, esperando así, el aumento del volumen de las exportaciones mexicanas. Cabe señalar, que de igual forma se encarecen los bienes, servicios e insumos estadounidenses tanto para productores como los consumidores mexicanos, lo que conllevaría a que se reduzcan las importaciones estadounidenses hacia México al disminuir el presupuesto del consumidor mexicano. Son justamente estas modificaciones en el panorama de las importaciones y exportaciones donde se presentan las oportunidades de negocio, por tanto las se podría esperar que en el largo plazo la balanza por Cuenta Corriente de México con Estados Unidos tienda a mejorar mediante las inversiones en estos ámbitos.

CONCLUSIONES

En el presente trabajo se realizó una breve explicación sobre el Modelo de Inflación Objetivo, así como de la Teoría de la Curva J y la relación entre dichos enfoques para proponer la existencia de áreas de oportunidad de inversión en México. Al respecto, para apoyar al argumento anterior se realizó una descripción de la dinámica de la inflación, la tasa de interés de referencia, los montos de subastas de dólares de Banco de México, el tipo de cambio real, así como los volúmenes de exportaciones e importaciones mexicanas. Particularmente, con la depreciación de tipo de cambio de la divisa mexicana, surgen algunas dificultades en el ámbito de las importaciones, dado que la depreciación ha incrementado el valor de éstas cuando se miden en divisa mexicana. Sin embargo, la política monetaria del banco de México ha sido efectiva al evitar que la depreciación del tipo de cambio afecte la inflación en México.

Al respecto, por medio de la evidencia empírica se demuestra que la política monetaria, si bien ha logrado alcanzar la estabilidad macroeconómica, dicho éxito ha ocurrido a costa del desincentivo a la inversión, al hacer uso de la Regla de Taylor, y principalmente al sobrevaluar el tipo de cambio real por medio de los mecanismos de subastas de dólares, y su consecución como instrumento de competitividad internacional. Por otro lado, la depreciación de la divisa, que se experimenta desde 2014, beneficia a las exportaciones, al abaratar los bienes y servicios para los consumidores extranjeros, y al mismo tiempo incrementar los ingresos para los exportadores mexicanos. Y es en este escenario donde se encuentran las oportunidades para crecer por medio del sector exportador debido a la creciente demanda de bienes y servicios mexicanos. Por tanto, este escenario crea condiciones favorables tanto para la inversión extranjera como domestica en el encadenamiento productivo hacía atrás.

Asimismo, la depreciación ha ocasionado que se incrementen los egresos por importaciones, afectando a la economía mexicana de forma negativa, al respecto, en este contexto podría haber una intervención de la iniciativa privada para competir con los bienes importados, e inclusive podría estar en consideración la participación e incentivos de la política fiscal hacía dicho sector. A propósito de lo dicho, en el marco actual se puede observar el cumplimiento de la Curva J para el caso de la economía mexicana, que si bien en la actualidad advertimos la tendencia negativa de la cuenta corriente, también hemos demostrado que es posible la existencia del punto de inflexión hacia el aprovechamiento del sector externo. Las exportaciones mexicanas cayeron de 2014 a 2015. Los ingresos por exportaciones de mercancías de México de 2014 al 2015 cayeron 4.1% mientras las exportaciones no petroleras lo hicieron en 0.9%, si se excluyen los productos de la industria automotriz. Sin embargo, tales caídas están dentro de lo previsto con la Cuerva J donde la cuenta corriente empeora en el corto plazo ante una depreciación del tipo de cambio real. En este caso, la caída en los precios de las exportaciones observadas en el Índice de Precios de Exportación (IPE) provoco que las mercancías que exporta México se abaraten, con esto, la caída del precio de las exportaciones puede ser el motivo de la caída de los ingresos de exportación en el año 2015. En este sentido, la demanda de bienes mexicanos de exportación no ha reaccionado ante la caída de los precios de exportaciones. Sin embargo, en el largo plazo se espera que los consumidores de exportaciones mexicanas

adapten su demanda a los nuevos precios, lo que tiene el potencial de estimular significativamente las exportaciones mexicanas.

En suma, los resultados explican que posiblemente, el objetivo inflacionario actual de Banxico podría ser demasiado estricto, de forma que el uso de las herramientas de política monetaria estaría afectando por más de un canal a la tasa natural de crecimiento. Asimismo, es posible argumentar que el efecto de traspaso entre el dólar y el INPC puede explicarse por medio de las presiones de cuellos de botella o estrangulamientos en determinados sectores que repercuten sobre los demás, y no por el exceso de demanda o el excedente de liquidez monetaria dentro del sistema económico como en el NCM. Otra causa de inflación se debe a desajustes sectoriales que afectan a productos determinados debido a su encadenamiento productivo, de forma que, mientras el *mainstream* considera que la estabilidad es la mejor garantía del crecimiento, hemos señalado que el crecimiento y la estabilidad son fundamentalmente incompatibles entre sí.

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LAS REDES SOCIALES COMO UN INSTRUMENTO PARA EL POSICIONAMIENTO COMPETITIVO DE LAS MIPYMES DE TECOMÁN, COLIMA

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RESUMEN

El presente trabajo de investigación tiene por objetivo analizar y evaluar el posicionamiento que genera la implementación de las redes sociales como medio de interacción entre las Mipymes tecomenses y sus clientes, apoyando así su mejoramiento competitivo en el mercado. Como antecedente, se considera que en los últimos años Internet ha tenido y está teniendo un gran impacto en la generación y en el impulso de las redes sociales. Los empresarios y de forma especial las organizaciones, no pueden estar ajenos a este fenómeno ya que ofrecen grandes beneficios, entre los que destacan hacer uso de este medio para publicitar sus productos o servicios, reducción de costos, mantener un contacto más directo con los clientes y tener así, la oportunidad de expandir su mercado. De igual manera, las organizaciones tienen el reto de ser flexibles a los cambios que se producen en el entorno comunicativo y de los usos sociales de la red. La verdadera transformación se encuentra en la dinámica empresarial, en el proceso de comercialización que se desarrolla en las instituciones y, hoy cada vez más, fuera de ellas. El uso activo y social de la red no puede ser ignorado en las innovaciones empresariales.

PALABRAS CLAVES: Mipymes, Redes Sociales, Competitividad

SOCIAL NETWORKS AS AN INSTRUMENT FOR COMPETITIVE POSITIONING OF MIPYMES TECOMAN, COLIMA

ABSTRACT

This research aims to analyze and evaluate the positioning generated by the implementation of social networks as a means of interaction between tecomenses Mipymes and their customers, thereby supporting their competitive improvement in the market. As background, it is considered that in recent years the Internet has had and is having a great impact on the generation and the promotion of social networks. Entrepreneurs and especially organizations can not be oblivious to this phenomenon as they offer great benefits, among which are using this medium to advertise their products or services, cost reduction, maintain more direct contact with customers and thus have the opportunity to expand their market. Similarly, organizations are challenged to be flexible to changes that occur in the communicative environment and social network applications. The real transformation is in the business dynamics in the marketing process that takes place in institutions and, now increasingly outside. The active and social network use can not be ignored in business innovations.

JEL: O12, M15

KEYWORDS: Social Networks, Mipymes, Competitiveness,

INTRODUCCION

Antecedentes

Para definir el objeto de la investigación, se reconoce que las micro, pequeñas y medianas empresas (Mipymes) tienen una relevancia socioeconómica muy importante. De acuerdo INEGI (Censo Económico 2011) en casi todos los países del mundo, más de 90% de las empresas son micro, pequeñas o medianas. Ya sea por su capacidad de generar empleos o por su participación en el crecimiento económico, este estrato de empresas se ha ganado un espacio en el debate internacional y en la captación de recursos y apoyos gubernamentales para su fomento. Las micro, pequeñas y medianas empresas en México, al igual que en los países desarrollados, juegan un papel sumamente importante en la generación de empleo y en la cantidad de unidades económicas. Por lo tanto, incidir en el crecimiento de estas empresas implica afectar el comportamiento global de la economía local, regional y nacional. (Góngora, 2013).

Otro de los elementos a considerar en el estudio, fue el análisis de las Mipymes como un sector productivo de alta preeminencia en México. Considerando que constituyen el 97% de las empresas en México, generadoras de empleo del 79% de la población, generando a su vez ingresos equivalentes al 23% del Producto Interno Bruto (PIB) y por lo tanto representan la base de la economía para el desarrollo de empleos y negocios (Fernández, 2004). Estas cifras, indican la importancia que tiene la Mipymes y que ante estos hechos, se debería enfocar esfuerzos para constituirla como la base fundamental en el desarrollo económico de México. La realidad, es que las Mipymes se han quedado rezagadas e incapaces de competir y participar en los mercados debido a que no están preparadas para las exigencias que la globalización impone. Habría que decir también, que la competitividad de un país u organización está estrechamente ligada al uso y aprovechamiento de las tecnologías de la información y comunicación (TIC), ofreciendo a las organizaciones nuevas expectativas para incrementar su capacidad de exploración de enlaces con otras actividades.

De ahí que las tecnologías de la información y la comunicación (TIC) son parte fundamental en las actividades de las organizaciones encaminadas a apoyar procesos organizacionales tanto administrativos, como productivos buscando reducir costos y un mejor posicionamiento en el mercado. En el actual entorno global y dinámico de negocios, las organizaciones se enfrentan a la creciente presión por mantener su competitividad y alcanzar un crecimiento sostenible a través de su rápida adaptación y la innovación. Esto genera una nueva dinámica al interior de las organizaciones, la cual puede ser considerada un arma de dos filos. Primeramente, puede llevar a la organización, a largo plazo, a la modernización y desarrollo; y por otro lado, de no adaptarse a tales cambios o rechazar su adopción, puede provocar una baja paulatina de la empresa hasta su probable extinción

De donde resulta que el mundo de hoy no puede ser concebido sin el uso de TIC y con la expansión de las redes sociales y de comunicación benefician al mundo en su conjunto y el incremento de la inversión en infraestructura en telecomunicaciones impacta directamente en el crecimiento económico de algunos países. (Álvarez, Ibarra, Barraza, 2015). Es por ello, en consideración a nivel global la rápida adopción de las nuevas tecnologías sociales, en comparación con otras como el teléfono o la radio, ha hecho que internet se convierta en uno de los más importantes canales de distribución para muchas empresas, por lo que el precio de no invertir en tecnologías web es altísimo. Antes el internet servía básicamente como canal de búsqueda y oferta de información, con la llegada de la web 2.0 se ha transformado en un lugar donde se premia a las compañías que ofrecen una personalización de sus contenidos y la posibilidad de crear comunidades para colaborar y compartir. Internet está cambiando la sociedad y está transformando la manera en que las empresas venden sus productos y servicios.

No hay que olvidar que las nuevas generaciones de consumidores identifican a una compañía y a su marca según su experiencia en la web. (Castelló, 2010) De acuerdo a un estudio (pymempresario, 2015), se afirma

que las redes sociales están a la alza. Al considerar que en México, al menos el 90% está inscrito a alguna red social. Por lo que redes sociales se han convertido en una herramienta primordial para realizar negocios en México, un 50% de las empresas mexicanas han experimentado éxito en utilizarlas para conseguir nuevos clientes, socios, etc. En ese mismo estudio, se describe que más de un cuarto de las empresas en todo el mundo (27%) han destinado parte del presupuesto de mercadotecnia las actividades en las redes sociales. En México, específicamente casi un tercio (32%) de las empresas han apartado una parte del presupuesto de mercadotecnia específicamente dedicada a las actividades de redes sociales. 12% de los encuestados en México usan las redes sociales para mantenerse en contacto con sus clientes más que el promedio (58%) y en resumen el 52% declaró que la principal utilidad de las redes sociales era la gestión y la conexión a grupos de clientes. 18% de los encuestados más que el promedio mundial (54%), declararon que utilizan las redes sociales para conectar a grupos de intereses especiales. Por lo que las redes sociales pueden ser de gran impacto convirtiéndose en una herramienta de comunicación entre clientes, proveedores y empleados capaces de abrir nuevos mercados y hacer que las empresas sean más competitivas.

En un reciente estudio en Nuestro País por la Interactive Advertising Bureau (IAB) representación en México (IAB, 2016), asociación que agrupa a las empresas de la publicidad interactiva de los principales mercados del mundo. Afirma que en el país existen 68 millones de usuarios de internet (57% de la población). El uso de las redes sociales es la principal actividad (83%) en la que los internautas Mexicanos invierten sus horas de navegación ya que son canales ideales para mantenerse informados y conectados con el mundo que los rodea. En ese mismo estudio se afirma que las plataformas sociales continúan en la vida diaria de los internautas mexicanos en 2015, están registrados en cinco y utilizan dos con mayor frecuencia. Facebook continúa siendo la más utilizada con mayor frecuencia (92%), pero YouTube muestra un crecimiento (45%), seguido de Twitter e Instagram (19%).

Estas plataformas sociales son un canal directo entre los mexicanos con las marcas y se ha convertido en un excelente medio para generar un diálogo. De manera que las redes sociales son un lugar de interacción virtual que sirve como punto de encuentro entre varios miles o incluso millones de personas. Por lo que se le considera una herramienta valiosa para las empresas. Las Mipymes de Tecomán pueden implementar esta herramienta y aprovechar las ventajas que esta le ofrece. Por lo tanto, la finalidad de la presente es conocer mediante una investigación documental cómo las pequeñas y medianas empresas de la región de Tecomán pueden aprovechar el auge de las redes sociales, además realizar una investigación de campo para conocer la situación actual sobre el uso de las mismas, y finalmente crear una propuesta de aprovechamiento de las redes sociales.

Análisis de Fundamentos

Con la irrupción de internet en la sociedad ha cambiado radicalmente su manera de comunicarse con otras personas, sus hábitos de ocio, sus formas de conocerse y relacionarse. Gracias a las tecnologías derivadas de la segunda generación de internet, más conocida como web 2.0, el consumidor se ha convertido en el principal protagonista de la red. Hoy en día, internet está en todas partes. Los nuevos internautas se suben a la red seducidos por las posibilidades que ofrece la web 2.0. Por otra parte, las empresas están experimentando cambios en los hábitos y costumbres de los consumidores. La web social está modificando radicalmente el modo en que las empresas se comunican e interactúan con el público, ya sea con sus clientes, proveedores, periodistas, miembros de la comunidad financiera o sindicatos. Cada día más internautas toman decisiones de compra de productos o servicios orientados o motivados por la información que encuentra en internet. Si las empresas quieren aprovechar el potencial de crecimiento que ofrece la red para sus negocios, más vale que empiecen a familiarizarse con las particularidades de las nuevas tecnologías sociales (Celaya, 2008). Diversas investigaciones justifican y concluyen que una empresa debe tener presencia en internet y, sobre todo, en las redes sociales. En este sentido, El estudio presentado por la Asociación Mexicana de Internet (AMIPCI, 2015) sobre los hábitos de los usuarios de Internet en México.

Durante el 2015 el tiempo promedio de conexión diario de los usuarios mexicanos es de 6 horas. Las actividades realizadas por un mayor porcentaje de usuarios:

Hay 54 millones de internautas en México.
El 85% accede a una Red Social.
El 78% usa su tiempo para la búsqueda de información
El 73% utiliza internet para enviar y recibir mails
El 64% se dedica a enviar/recibir mensajes instantáneos
El 25% de los usuarios se dedica a comprar en línea
El 22% de los usuarios está al pendiente de las operaciones de banca en línea.
El 14% Busca empleo

El acceso a redes sociales ya es la principal actividad online, por encima de enviar/recibir mails, aunque es para un uso mayoritariamente de ocio (seguido de gestión de mails y descarga de música). Dentro el uso profesional, destaca el envío/recepción de correos, buscar información o enviar documentos. Otro estudio llevado a cabo por la AMIPCI sobre Comercio Electrónico en México en 2015, el mercado del comercio electrónico en nuestro País es de 162.10 mil millones de pesos en el año 2014. El 57% de las empresas evaluadas tienen presencia en redes sociales. Este mismo estudio indica que el 75% de las empresas encuestadas tienen presencia con un perfil en una red social, y el 69% de ellas cuenta con publicidad en redes sociales (banners, historias patrocinadas, etc.). Esto es, un 8 de cada 10 empresas cuentan con presencia en una red social. Las razones de las empresas que no tienen presencia en una red de este tipo incluyen el no contar con personal calificado y el no estar interesados por no ser considerado necesario. Si se toman en cuenta los resultados de los diversos estudios descritos anteriormente, Se puede decir que gran parte de la competitividad de las organizaciones se basa en el uso de las tecnologías de la información permitiendo el aumento de la eficiencia de las actividades organizacionales. El uso de las TIC puede disminuir costos de operación, fomentar la ampliación de a nuevos mercados, y acotar la distancia entre clientes y proveedores.

Otro de los elementos a considerar en el estudio, fue el análisis de las Pymes como un sector productivo de alta preeminencia en México. Considerando que constituyen el 97% de las empresas en México, generadoras de empleo del 79% de la población, generando a su vez ingresos equivalentes al 23% del Producto Interno Bruto (PIB) y por lo tanto representan la base de la economía para el desarrollo de empleos y negocios (Fernández, 2004). Estas cifras, indican la importancia que tiene la PYME y que ante estos hechos, se debería enfocar esfuerzos para constituirla como la base fundamental en el desarrollo económico de México. La realidad, es que las Pymes se han quedado rezagadas e incapaces de competir y participar en los mercados debido a que no están preparadas para las exigencias que la globalización impone. Es por ello, en consideración a nivel global la rápida adopción de las nuevas tecnologías sociales, en comparación con otras como el teléfono o la radio, ha hecho que internet se convierta en uno de los más importantes canales de distribución para muchas empresas, por lo que el precio de no invertir en tecnologías web es altísimo. Antes el internet servía básicamente como canal de búsqueda y oferta de información, con la llegada de la web 2.0 se ha transformado en un lugar donde se premia a las compañías que ofrecen una personalización de sus contenidos y la posibilidad de crear comunidades para colaborar y compartir. Internet está cambiando la sociedad y está transformando la manera en que las empresas venden sus productos y servicios. No hay que olvidar que las nuevas generaciones de consumidores identifican a una compañía y a su marca según su experiencia en la web. (Castelló, 2010)

De acuerdo a un estudio (pymempresario, 2015), se afirma que las redes sociales están a la alza. Al considerar que en México, hay más de 52 millones de usuarios de Internet, de los cuales al menos el 90% está inscrito a alguna red social. Por lo que redes sociales se han convertido en una herramienta primordial para realizar negocios en México, un 50% de las empresas mexicanas han experimentado éxito en utilizarlas para conseguir nuevos clientes, socios, etc. En ese mismo estudio, se describe que más de un cuarto de las

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Uso de Redes Sociales Para Crear Ventaja Competitiva

El uso de las redes para el desarrollo de las marcas es muy eficiente y eficaz si está bien dirigido, es decir si se lo explota adecuadamente. Sin embargo, la falta de conocimiento del uso de las redes sociales de la mayoría de las Pymes hace que no utilicen las redes sociales para crear ventaja competitiva en sus negocios. Es ahora el momento oportuno para que las pymes utilicen las redes sociales ya que cada vez son más los usuarios que se registran y pasan mayor tiempo navegando en dichas redes sociales y si ellos están allí entonces las empresas también deben estarlo. Algunas empresas ya está utilizando con efectividad las redes sociales publicando con fotos sus productos, creando blogs de promociones y publicidad, colgando audios y videos multimedia de publicidad, creando foros para conocer las opiniones de sus clientes y así fortalecer sus debilidades oportunamente, creando grupos de interés clasificadas por sus líneas de sus productos, haciendo uso de los famosos "eventos" para publicar sus promociones y eventos comerciales.

También en algunos casos se ha observado que utilizan las redes sociales para hacer reservas en restaurantes, hoteles, tours etc., y haciendo no solo contactos de e-commerce de nivel B2C (empresa a cliente) sino también haciendo contactos de negocios de e-commerce de B2B (empresa a empresa). Por lo tanto, el uso de las redes sociales puede medir el impacto de las ventas cuando se lanzan promociones o eventos, y el nivel de clientes aumenta, publicando en las redes sociales las fotos de sus clientes que están satisfechos con la atención brindada, siendo una publicidad con efecto multiplicador de los clientes que efectivamente por intermedio de las redes aseveran haber sido atendidos muy bien, siendo una publicidad de "boca a boca". Muchas empresas grandes hacen encuestas a sus clientes por intermedio de las redes sociales investigando los gustos de sus clientes y lo más importante de todo esto es que el costo de utilizar las redes sociales es "Cero costo" y para mantenerla actualizada solo se necesita un poco de tiempo y un personal que de mantenimiento a la red social y al perfil respectivo. Las redes sociales actúan como los vendedores en el negocio, lo más importante es que puede llevar a la empresa a niveles insospechados de rentabilidad. (Chavez, 2009)

METODOLOGÍA

La finalidad de esta investigación es dar a conocer cómo las micro, pequeñas y medianas Empresas de la región de Tecomán pueden aprovechar el auge de las Redes Sociales en busca de su propio beneficio. Por lo tanto esta investigación está basada en el método documental que es una técnica que consiste en la selección y recopilación de información por medio de la lectura y critica de documentos y materiales bibliográficos (Libros impresos y digitales, artículos digitales y páginas web). A su vez se aplicaran encuestas a los gerentes de las Mipymes de Tecomán para conocer qué tanto uso se les está dando a las redes sociales y los beneficios que obtienen de las mismas.

Método y Técnica de Recopilación de Información

Los medios utilizados para la obtención de los datos de la presente investigación fueron:
Investigación Documental: La información fue recopilada mediante libros impresos y digitales, artículos de revistas y periódicos digitales. Se seleccionaron y analizaron aquellos que contienen datos de interés relacionados con el estudio

Investigación de campo: La técnica usada para la recolección de datos fue la encuesta. Dicha encuesta consta de 11 preguntas las cuales se aplicaron a los gerentes de las Mipymes de Tecomán.

Determinación del tamaño de la muestra: El tamaño de la población es el número de elementos a considerar para el estudio, siendo en este caso 411 PyMES afiliados a la Cámara Nacional de Comercio (CANACO) de la ciudad de Tecomán, Colima, durante el año 2014. Se aplicó la siguiente fórmula por ser una población finita.

$$N = \frac{Z^2pq}{E^2}$$

Donde

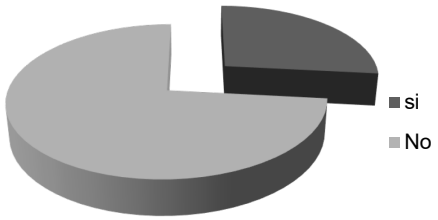
n= tamaño mínimo necesario de la muestra
z= valor del área de probabilidad en la distribución normal estándar
p= porcentaje esperado como hipótesis
q= complemento
E= error manejado en la estimación

Se aplicaron 30 encuestas a propietarios y/o administradores de las Mipymes, de la ciudad de Tecomán, Colima.

Análisis de Resultados

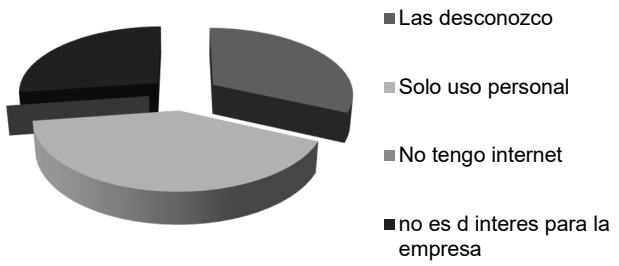
En el presente estudio se dan a conocer los resultados encontrados en la investigación de campo evaluando el porcentaje de uso de las redes sociales aplicada en las pequeñas y medianas empresas (pymes) de Tecomán, dando como resultado principal que existe un amplio desuso de las redes sociales en las Mipymes tecomenses. Después de procesados los datos de las encuestas, se tienen los resultados que se explican a continuación.

¿Utiliza Alguna Red Social Para Publicitar Su Empresa?



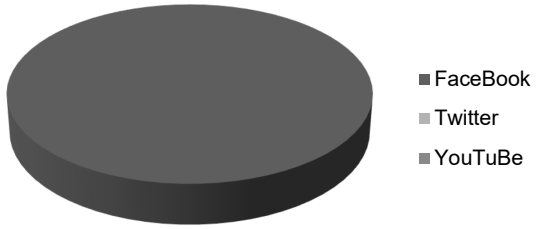
De las 30 empresas encuestadas, el 26.67% dijo que sí usa las redes sociales. y el 73.33% dijo que NO usa las redes sociales.

¿Por qué NO?



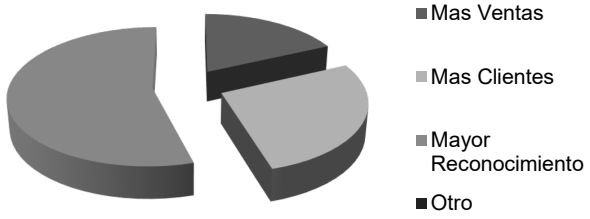
De las empresas que no usan las redes sociales (73.33%), el 31.82% las desconocen, el 40.91% solo las usan de manera personal, el 27.27% creen que no es de interes para la empresa.

¿Qué Red Social utiliza más?



De las empresas que SI usan las Redes Sociales (26.67%), el 100% utiliza FACEBOOK.

¿Qué Beneficios Ha Obtenido Con el Uso de las Redes Sociales?



De las empresas que SI usan las Redes Sociales (26.67%), el 18.18% asegura que han obtenido MAS ventas, el 27.27% mas clientes y el 54.54% mayor reconocimiento.

CONCLUSIONES

Las redes sociales en la actualidad, han generado un gran impacto a nivel global, es por ello que las pequeñas y medianas empresas de Tecomán pueden hacer uso de ellas para promocionarse, obteniendo así

una gran ventaja competitiva dentro del mercado local, tomando como base los resultados arrojados de la presente investigación. Son muchos los beneficios que brindan las redes sociales a las empresas que decidan sumarse a estas nuevas plataformas, por ejemplo, gracias a este medio se puede atender y conocer de manera personalizada a los clientes, debido a la comunicación tan estrecha que permiten entre los usuarios, pues la organización tiene la posibilidad de conversar y mantener el interés de sus clientes. Deja de ser una organización pasiva para pasar a ser activa, es decir, convencer a sus clientes mediante fotos, videos e incluso conversaciones más directas, atender a todas las dudas que el cliente tenga sobre el producto o servicio. Algo con lo que las organizaciones deben estar familiarizadas es que las redes se basan principalmente en las relaciones. Otro beneficio, es la gran difusión y alcance que puedan generar las redes sociales, pues personas de todo el mundo pueden tener acceso a la información que la empresa publique, todo esto sin costo alguno, disminuyendo así, los gastos de publicidad.

La organización debe tener presente que hacer uso de este medio puede ser útil pero al mismo tiempo un arma de doble filo, al usuario puede gustarle o no el producto y se ve con la libertad de hacer comentarios positivos o en su defecto, negativos, que pueden afectar la imagen de la empresa. Además, el tener presencia en una red social no asegura que el negocio incremente sus ventas o su cartera de clientes, todo depende de la calidad del producto o servicio que se ofrezca. Las redes sociales tienen sus ventajas y desventajas, es por eso que se recomienda hacer buen uso de estas. Por otra parte, es importante considerar que no todas las redes existentes como Facebook, Twitter o YouTube, sirven para lograr el objetivo de cada uno de las organizaciones. Se debe tomar en cuenta el objetivo principal de la organización y lo que se quiere obtener como resultado, para hacerse presente en este medio de comunicación. Mediante los datos obtenidos por las encuestas realizadas a las mipymes de Tecomán, se pudo constatar que existen pocas empresas que si hacen uso de alguna red social, siendo Facebook la más utilizada. Y efectivamente como menciona la teoría investigada, estas empresas tecomenses si obtienen los beneficios esperados ya que cuentan con un mayor reconocimiento en el mercado, más ventas y más clientes que hablan de sus buenos servicios y con ello aumenta el prestigio de sus empresas.

Después de analizar las ventajas y desventajas que conlleva el utilizar las redes sociales dentro de las Mipymes, se concluye que al hacer un buen uso de las mismas se obtendrán muchos beneficios y pocos riesgos, por lo tanto las pequeñas y medianas empresas de Tecomán deben estar conscientes de esta gran oportunidad de mejora y participar en este auge tecnológico llamado redes sociales. Finalmente se hace una propuesta, para que las mipymes puedan aprovechar al 100% los beneficios que conlleva el utilizar una red social, la cual consiste en analizar el enfoque de uso que la empresa le dará a la red social; elegir una en base a sus necesidades; que información compartir en el perfil de la empresa; También deben poder identificar el público y el tipo de información que los clientes o futuros clientes desean. La organización tiene que estar preparada para manejar de la mejor manera los comentarios negativos que los clientes puedan publicar. Tratar de atender a cada uno de estos a la brevedad posible, convencer al cliente de que los productos presentados son buenos, claro sin caer en lo ficticio, es decir, usar solo información real. El hacer uso de las redes sociales tiene sus ventajas y desventajas es por eso que deben saber y tener bien claro que es lo que se quiere obtener. A lo largo de este trabajo de investigación hablamos sobre las distintas redes sociales, las ventajas que podemos obtener al poner en práctica esta herramienta, pero también los problemas que se pueden obtener haciendo mal uso. Las empresas deben estar conscientes de que hacer uso de esta herramienta no le asegura que su empresa vaya prosperar o ser una de las más populares. Es verdad que la red social es de gran ayuda pero todo depende de la imagen, de la calidad y el servicio que ofrecen al usuario final. En la actualidad, el uso de las redes sociales es tan importante para el crecimiento de la empresa, que incluso las mismas empresas solicitan personal con el perfil enfocado en los que son las redes sociales, el tan llamado COMUNITY MANAGER. La persona contratada con este perfil buscara la forma de aprovechar la web 2.0 para el beneficio de la Mipyme.

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RSE: EL TELETRABAJO EN LA MICRO Y PEQUEÑA EMPRESA, UN COMPROMISO SOCIAL

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RESUMEN

La Responsabilidad Social Empresarial (RSE) es una filosofía de gestión empresarial orientada a comprometer a la empresa a través de formas de intervención en el plano social y medioambiental. Es un desafío para la MIPE (Micro y Pequeña Empresa), gestionar impactos internos y externos de su quehacer, constituirse como un referente que promueva el progreso de su localidad a través de un modelo de acciones que configuren diferentes intervenciones, a la vez que marcan importantes tendencias enfocadas al cambio social y sostenible. En el presente estudio, se investigará la interacción de la MIPE con las nuevas formas de gestión de RSE y su entorno. Se conocerá y analizará la responsabilidad hacia el público interno y cómo se manifiesta esta, en el teletrabajo. El estudio busca averiguar además, si existe una respuesta frente a las expectativas de crecimiento personal y satisfacción laboral de las personas, su productividad y creación de valor así como su interacción con el entorno.

PALABRAS CLAVE: Responsabilidad Social Empresarial, Teletrabajo, Micro y Pequeña Empresa

CSR: TELEWORK IN SBC, A SOCIAL COMMITMENT

ABSTRACT

Corporate Social Responsibility is considered a philosophy of management in companies, focused to commit to the company through forms of intervention in the social and environmental areas. Is an objective for SBC to manage their internal and external impacts, also become a benchmark that promotes the progress of their town through a model of actions that configure different interventions and makes important trends focused in sustainable change. In study, it will investigate the interaction of SBC with the way of management the CSR with the environment. Will know and analyze the responsibility into internal customer and also, how the telework is working in. Study try to make understand if exist a reply in front of personal growth and job satisfaction in worker, their satisfaction, productivity and value creation. Also will give a reply about the interaction with enviroment.

JEL : M10, M13

KEY WORDS: Corporate Social Responsability, Teleworking, Small Business Center

INTRODUCCION

La RSE en el mundo, paulatinamente se ha ido posicionando en las Organizaciones, es así como ya, las grandes empresas con su compromiso social, la han hecho parte de su planificación estratégica y desarrollo organizacional; sin embargo, no siempre ha ocurrido lo mismo con las MIPES, ya que muchas de las herramientas de RSE se han diseñado para grandes empresas, sin considerar iniciativas que motiven a las mipes a su participación en esta importante herramienta que les traería sin lugar a dudas, grandes beneficios en su desarrollo y crecimiento económico y social. Es importante comentar que la RSE se entiende como un compromiso que adquiere la empresa socialmente con la comunidad, con su entorno, medioambiente y con sus clientes internos y externos. El presente trabajo de investigación se ha orientado a averiguar qué están haciendo las MIPES en relación al Teletrabajo con sus trabajadores y si aplican o no , esta importante herramienta en sus políticas laborales. Es relevante considerar que las empresas que desarrollan la RSE,

logran destacarse y posicionarse en el mercado ya que hoy en día, las MIPES no sólo son valoradas por la calidad de sus productos y/o servicios, sino que cómo es elaborado este producto, el compromiso que tienen con el medio ambiente, el entorno, el trato y cumplimiento laboral con su personal y comunidad; por lo tanto, la empresa a través de la RSE gestiona tanto los impactos internos de la Organización como los externos y se constituye en un referente que promueve el progreso local y regional con un modelo ordenado de acciones sociales que marcan tendencias que sean visibles, deseables, logren consenso y credibilidad con la comunidad. En síntesis, la RSE es una filosofía y herramienta de gestión empresarial que es factible de desarrollar en todo tipo de empresa, es una forma nueva de hacer negocios que se preocupa por el desempeño económico social y su impacto. Es una actitud estratégica que debe ser capaz de escuchar, comprender y satisfacer los intereses y expectativas de su personal y comunidad. En este trabajo, se analiza la interacción de la MIPES locales con las nuevas formas de gestión de la RSE en su entorno y específicamente la relación del empresario con el Teletrabajo de su personal. Se conoce y analiza la responsabilidad, el desarrollo, conciencia y compromiso con su recurso humano y/o cliente interno. El teletrabajo se entiende como una opción y forma de autogestión laboral a través del cumplimiento digital en el hogar ,de aquellos trabajadores que requieren permanecer algún tiempo en su domicilio y que por alguna razón, no pueden permanecer las 8 horas diarias y los 5 días a la semana, en el lugar de desempeño laboral.

Hoy en día, para nadie es un secreto que las tecnologías son la más rápida manera de comunicarse con y en el mundo y, también como avanzan los TICs en todo lo que significa estudio y trabajo. Ya no se requiere asistir a una Universidad todos los días a escuchar la cátedra de un profesor, puede entregar su mensaje vía conferencia virtual y comunicarse directamente con los/las alumnas. Este accionar, se llama hoy, Educación a Distancia. De la misma manera, es posible que el/la trabajador pueda realizar parte de su horario habitual en su domicilio, sin menoscabar la calidad de su actividad, al contrario, si está cómodo en su hogar, tendrá un mejor rendimiento en su autogestión laboral, optimizará el clima de trabajo y demostrará que sabe trabajar creativa y responsablemente. En tanto que en la MIPE, se mejorará cualitativamente la productividad, el clima laboral y se podrá incorporar como una herramienta de Responsabilidad Social Empresarial (RSE). Según Kliksberg, Bernardo, autor del libro "Etica para Empresarios"- capítulo 11, "Empresas Familiarmente Responsables", y ante la pregunta: -"¿Cuál es el grupo de involucrados más importante para temas como la productividad, competitividad y el clima laboral de la empresa? –Destaca a la familia. "Es el lugar central de vida para gran parte del género humano. Su espacio de realización afectiva, espiritual, de recuperación de equilibrio, de distención y placer." Continúa: "- si la empresa dificulta o es indiferente a que sus integrantes puedan desarrollar su vida familiar y causa interferencias o incompatibilidades importantes, llegarán a diario al trabajo con escasa motivación, y con ese conflicto latente y, ello afectará fuertemente su desempeño. Si se procura conciliar familia y empresa, se estará contribuyendo a un mejor clima de trabajo. Ello implica entre otros aspectos, dar a los trabajadores flexibilidad a través del Teletrabajo, horarios adaptables, trabajo desde el hogar, apoyar los estudios de sus hijos y asegurar la protección de su salud."

Es relevante aclarar que el Teletrabajo es un tema relativamente nuevo para las Organizaciones además, está ligado directamente con la RSE, se considera como una forma flexible de organizar el trabajo y apoyar al trabajador, cuando lo necesite en el desempeño de las acciones laborales, fuera del lugar habitual y/o espacio y en el horario estipulado en el contrato. Requiere el uso de TICs, para que exista una intercomunicación entre trabajador y empresa por los medios digitales a fin de evidenciar avances de objetivos y metas propuestas de trabajo sobre gestiones específicas o proyectos a desarrollar. Estas acciones las puede realizar cualquier persona mayor, con incapacidad física incluso, sin considerar género ni edad. En Chile el TT se está desarrollando aproximadamente desde 2003 y según Gutiérrez (2006), en su estudio, comenta que:" se calcula 500.000 personas que están en ello. En relación al empresariado, a pesar de haber desconfianza por el cumplimiento de horario, existe una actitud positiva frente a esta forma de trabajar, sin embargo aún se desconoce los beneficios que de ello resulta, para ambas partes."

Es una herramienta indispensable para desarrollar competencias en los trabajadores , muy necesaria para el desarrollo laboral y mejoras de condiciones de vida en las personas.Es posible también trabajar TT en forma independiente, las personas manejan su tiempo, sus ingresos y prioridades, aprovechando de la mejor manera, las oportunidades laborales que se presentan. Este tipo de prestador/a de servicios, generalmente es un profesional, sabe de TICs y ya tiene armada e implementada en su casa, una oficina. Presta servicios a una empresa, sin obligaciones, sólo trabaja a solicitud y por resultados requeridos, según las necesidades de la empresa. Estos Tele trabajadores, buscan Plataformas o Market places, donde se solicita a profesionales expertos en determinadas áreas para desarrollar un proyecto específico, a lo que ofrecen sus servicios profesionales y aprovechan la oportunidad.

En cuanto a la MIPE en Chile, cabe comentar que es un país de micro y pequeñas empresas. De acuerdo a la información entregada por el Ministerio de Economía, Fomento y Turismo, se habían constituido 85.452 sociedades el 2010 y en marzo del 2013 esta cifra ascendió a 250.560. El apoyo al sector económico alcanza el 49,3% de la ocupación privada y representa el 95% de las empresas del sector formal del país. Las MIPES son generadoras de empleos, mueven las ventas del país y participan en los mercados internos y externos. En pocas palabras, dinamizan la economía conservando generalmente una característica muy especial: la familiaridad ¿Y por qué? Porque cuando se habla de MIPES, se piensa en hombres, mujeres y jóvenes dueños de almacenes, artesanos/as, pequeños hoteles, restaurantes, kioscos, oficinas de servicios y de todo lo que se conoce en el día a día. Son personas que llevan adelante el sueño de trabajar por cuenta propia, lo que beneficia a sus familias y a sus comunidades. Son un todo, con una actitud, personalidad, habilidades y escala de valores que generan un proceso de transformación de utopías en ideas y que llevan esta idea, a la acción.

Es importante aclarar que una parte significativa de esta cifra, según los datos arrojados por la Encuesta de Caracterización Socioeconómica Nacional (Casen) 2011, existen alrededor de 1,5 millones de MIPES, incluidos trabajadores/as por cuenta propia. Las micro y pequeñas empresas formales alcanzaron 803 mil unidades productivas el año 2012 y aproximadamente 800 mil microempresas informales. La MIPE se caracteriza por su gran heterogeneidad desde el punto de vista de su estructura productiva y administrativa, presentando realidades muy diversas: desde empresas unipersonales –trabajadores por cuenta propia– hasta empresas con 49 ocupados. Está presente en casi todos los sectores de actividad económica, sin embargo predomina en el sector terciario del comercio, restaurantes, kioscos de ventas rápidas, turismo y hotelería. En menor medida, está presente en la enseñanza, pequeña minería, electricidad, gas y agua. La alta informalidad de la microempresa tiene aparejados entre otros, problemas de calidad de empleo. Esto se refleja en múltiples aspectos como la precariedad en materia de seguridad social, el nivel de ingresos y no cumplimiento de horarios estipulados en los contratos, entre otros.

REVISIÓN LITERARIA

Para el presente trabajo, se revisó bibliografía de diferentes autores en relación a la RSE y su aplicación en la Empresa en general, encontrándose en la mayoría de los estudios, resultados de la gran empresa; muy pocos artículos y/o monografías se han hecho relacionándolos con las MIPES sobre el tema. En cuanto al Trabajo que desarrollan los /las trabajadores, existe bastante material y estudios post segunda guerra mundial, cuando ya era un importante tema, el Trabajo. Se investigó autores de la psicología del Trabajo, a fin de conocer una visión diferente hacia el empresario y trabajador. Sobre el Teletrabajo (TT) es casi inexistente el material informativo y no se encontró autores que se hayan preocupado específicamente del tema que hoy en día, ya se está desarrollando en el mundo y es considerado como parte de la RSE. Cabe comentar que en Latino América, se está estudiando en forma integrada el tema de Teletrabajo entre los países del cono, llevando actualmente el liderazgo Argentina y Uruguay.

METODOLOGIA

El presente trabajo de campo y experimental, se desarrolló con una muestra de 25 MIPES locales de diferentes áreas; se realizó entrevistas y cuestionarios a las/los trabajadores y empresarios de estas y con ese resultado, se logró identificar los problemas que tienen las Organizaciones, siendo la mayoría de estos, similares. Analizada la información, fue posible determinar el nivel de impacto obtenido por los empleadores y colaboradores que trabajan o no, en modalidad Teletrabajo.

RESULTADOS

En las entrevistas realizadas y cuestionarios aplicados tanto a gerentes como trabajadores, se encontró una serie de correlatos que ayudaron a dar una visión integrada de los problemas que les atañe en el tema Teletrabajo y fue posible detectar que : No existe en los Contratos de Trabajo autorización para que el/la trabajador cumpla parte del trabajo que desempeña en su domicilio y que tenga la posibilidad de comunicarse con la empresa, vía internet. Las empresas no han capacitado en competencias laborales ni entregado herramientas de trabajo (wife, PC, escritorio, etcétera) a los/las trabajadores Las MIPES, no tienen los medios económicos ni el número de trabajadores necesarios para que hagan permanencia en el hogar Trabajadores desmotivados, con stress, problemas familiares y notoria inasistencia o atrasos en el cumplimiento de sus deberes laborales, además que no siempre hay una comunicación personal entre jefe y trabajador, generalmente desde que se llega y hasta el horario de salida del trabajo, sólo se maneja el concepto productividad.

En relación a la problemática señalada, cabe preguntarse si los Gerentes MIPES, ¿están preparados o comprometidos con la RSE y por ende, del bienestar de sus trabajadores?; Si al utilizar las herramientas de RSE, para conocer el impacto, inclusión y satisfacción personal y laboral de su público interno, ¿planifican un plan de mejora continua para motivarles? ¿ aplican contratos de trabajo con flexibilidad laboral en apoyo al Teletrabajo, para obtener mejores resultados en la calidad del trabajo en general y el compromiso con el medio ambiente? ¿qué están aportando los empresarios a las Políticas de Estado para hacer que esta modalidad de trabajo, se inicie desde la escuela en Planes y programas actualizados de estudio, donde se considerara y difundiera el teletrabajo como parte del desarrollo humano y alternativa laboral?

<u>Análisis de Algunos de los Problemas Detectados</u>

No existe en los Contratos de Trabajo autorización para que el/la trabajador cumpla parte de su trabajo en su domicilio, y sea posible comunicarse con la empresa, vía internet: De acuerdo al un Contrato modelo tomado del Ministerio del Trabajo (concepto), sólo en el año 2001, fue posible modificarlo y aceptar el cambio en el lugar de trabajo, sin embargo, no está clara las cláusulas de este, por cuánto se refiere y exige una distancia física dentro de la misma ciudad y no se entiende o no es posible interpretar, lo que tiene relación con el horario de trabajo , como se muestra a continuación y se destaca: Modificación del Código del Trabajo que favorece en parte, al TT, a saber: *"El Código del trabajo fue revisado el año 2001 y en su artículo N°22 fue modificado para dar cabida a la situación de los tele trabajadores (Ley 19.759 del 1/12/2001), desde ese momento a los tele trabajadores se les reconoce con los mismos derechos laborales que a los demás; interpretando, además, la Ley 16.744 sobre accidentes del trabajo y enfermedades profesionales; si un trabajador se accidenta en casa y es con motivo de su trabajo o con ocasión de su trabajo el seguro debería cubrirlo. Uno de las principales limitantes que tiene la ley es que prohíbe exigir a los tele trabajadores cumplir con un horario laboral, ya que mediante el TT se considera la flexibilidad del trabajador y no la del empleador."*

Las empresas en pocas ocasiones han capacitado en competencias laborales ni han entregado herramientas de trabajo (wife, PC, escritorio, otros) a los/las trabajadores:La relación entre Capacitación y trabajo, realizada a través de la empresa, en variadas oportunidades no es la mejor para los trabajadores, la

encuentran poco interesante, no concordante muchas veces con lo que realmente requieren y opinan que es poco práctica, para la función o trabajo que ellos desempeñan La primera situación engorrosa para los/las colaboradores es, la falta de una comunicación interna aceptable, pues no saben qué hacer, pautas a seguir y/o cómo resolver las dificultades que surgen al interior de la Organización. Para entender la situación, las Competencias Laborales pasan a ser uno de los recursos más requeridos para que se produzca la interacción entre otras acciones y/o funciones. Para entender esta situación,, debe fomentarse una formación más práctica y metodologías adecuadas al tiempo actual desde los planteles educacionales, y pensar lo importante que es, adaptar los Planes y Programas desde la educación formal, a la técnica y superior, desarrollando las asignaturas con miras al campo laboral que a futuro tendrá cada alumno que pase por la escuela y cualquiera sea el nivel que alcance. La educación hoy, debe actualizarse de acuerdo a las reales necesidades de la empresa, debe desarrollar en sus programas y metodologías, competencias para el trabajo, contenidos actualizados y profesores dinámicos, energéticos, prácticos y que vean el TT como una forma viable de trabajar hoy en día.

Según el autor Walter S.Neff (1968), en la Teoría General de la Personalidad Laboral, comenta y se basa en la importancia que tiene la escuela en el desarrollo de los conceptos de trabajo. Insiste el autor, en que la infancia no es tan relevante como el período escolar en este aspecto. Explica que "durante la infancia media y en la adolescencia, se forman los componentes críticos relacionados con la sub cultura del trabajo. Coloca como ejemplo las exigencias en la escuela como: puntualidad, aceptar la autoridad de personas extrañas, jugar y conocer a nuevos amigos, aprender a ser eficientes, distante e impersonal, entre otros componentes". Continúa: "La escuela por tanto, precede el trabajo adulto y proporciona un modelo parecido a los paradigmas del mundo laboral; no se trata de disfrutar mayormente los procesos del trabajo, se trata de ser productivo, serio, eficiente, de estar a la altura de las circunstancias, de hacer las tareas con calidad y de ser responsable. En consecuencia, en el período escolar, el ser humano en desarrollo, entra en contacto con un mundo real de subcultura de trabajo, dentro del cual pasará la mayor parte de su vida, es una iniciativa penosa y difícil, que repercutirá en toda su existencia". Y, en opinión del autor Mertens (1997), las competencias son una oportunidad, un desafío y un conjunto de conocimientos, habilidades y actitudes verificables y aplicables en el desempeño de una función productiva, hay que tener presente que estas constituyen un movimiento direccional, ya que son requeridas por personas que requieren estar actualizados y conocer los cambios que tecnológicamente se dan en el mundo productivo y en el recurso humano de las Organizaciones.

"Existen varios tipos de competencias y en este caso, hay que considerar las competencias genéricas las que se relacionan con los comportamientos y actitudes de trabajo, propios de diferentes ámbitos productivos como: la capacidad para el trabajo en equipo, negociación y planificación, transmisión de estilos, cultura, valores y estrategias y las Competencias específicas, que se relacionan con aspectos técnicos, directamente vinculados con la ocupación y no son fácilmente transferibles a otros contextos de trabajo o campo laboral como: operar maquinaria especializada, por ejemplo. Transmiten estándares y procesos". *Fuente: Leonardo Mertens" Competencia laboral, sistemas, surgimiento y modelos "CINTERFOR, Montevideo,1997.(adaptación)* Las MIPES, no tienen los medios económicos ni el número de trabajadores necesarios para que sus colaboradores hagan permanencia en el hogar:

La CASEN 2011 registra que el 50,5% de los ocupados/as de las Mypes reciben ingresos menores a dos salarios mínimos al mes, y un 17,1% inferior a un salario mínimo. Comparativamente, en la CASEN 2009 estas proporciones eran de un 48,2% y un 15,3%, respectivamente, reflejando un leve empeoramiento en ambos tramos. Sin embargo, en la CASEN 2006 estos porcentajes eran de un 53,4% y un 20,5%, lo que refleja un mejoramiento en el período. También se constata una ligera reducción en la indigencia, del 1,4% al 1,3% y en materia de pobreza, un aumento del 7,6% al 8,6% en el mismo período. La pequeña empresa, se sabe que, a menudo y lamentablemente tiene problemas de recursos económicos y además, está enfocada a posicionarse en un dinámico mercado competitivo. ¿Cómo y qué hacer entonces, para lograr el compromiso y motivación de sus colaboradores? ¿Será recomendable introducir cambios y considerar la RSE, como una

potencial herramienta de gestión ¿Habrá que motivarles a través de contratos de trabajo flexibles, dando a conocer las posibilidades del Teletrabajo entre otros ?

Trabajadores desmotivados y notoria inasistencia o atrasos en el cumplimiento de sus deberes laborales:La incomunicación, la falta de gestión de RSE, el poco apoyo y la desmotivación, llevan a las personas, cualquiera sea su nivel educacional y laboral, al desencanto y a no entender el nuevo escenario del mercado laboral, ya que existe un crecimiento expansivo de la oferta de empleos disponibles en algunas sectores productivos importantes y ello se refleja en altas tasas de rotación laboral, lo que a su vez, trae como consecuencia el poco compromiso con la empresa que se desprende involuntariamente del personal calificado y no responde a la calidad de la producción que se oferta al mercado, ello deteriora la motivación de los trabajadores, ya que las empresas por el apuro de sacar su producción a tiempo, deben reclutar personas sin calificación para suplir este vacío, capacitándoles en forma dinámica, con algunas directrices que no sirven de mucho. Los trabajadores calificados además, esperan mejores sueldos y estos, no pueden ser asimilados por las MIPES locales; como consecuencia, se sienten frustrados y buscan mejores horizontes en la Gran Empresa.

Débil Comunicación Entre Jefes y Trabajadores :

Si se desea mejorar la productividad de la MIPE, debería existir una óptima comunicación entre jefe y trabajador, ello hará que el o los colaboradores se sientan parte de la empresa y se comprometan al éxito de la misma. La Responsabilidad recae en el/la líder del equipo y será quién deba participar constantemente al trabajador, de la información latente y requerida, como también este, deberá tener una retroalimentación en beneficio del éxito comunicacional. La comunicación laboral para las MIPES debe sentirse como una forma de percibir y darle una atención personalizada al recurso humano aprovechando que no son grandes grupos, deben sentirse como parte integral en los procesos y hacerles sentir personas constantemente. Escucharles en el intercambio de ideas, opiniones, sentimientos y emociones entre otros. Pudo apreciarse que lamentablemente en algunas empresas, se exige a los trabajadores resultados y no les importa las condiciones y el cómo se llega al logro de los resultados esperados, simplemente, no cuidan a su personal.

CONCLUSIONES

Para desarrollar el TT en la empresa, es necesario primeramente crear un clima de RSE en la Organización y crear políticas internas de apoyo a los trabajadores, para que se sientan comprendidos y valorados como personas en las empresa, pero para ello, se les debe capacitar, a fin de desarrollarle aspectos valóricos, competencias laborales necesarias y requerimientos específicos , para lograr un óptimo desempeño en la autogestión laboral. Igualmente se hace imprescindible que en los Planes y Programas de estudio de Centros de Formación Técnica, Liceos y Universidades ya con visión del siglo XXI se fomente una nueva forma de estudiar y trabajar, pues a medida que avanza la tecnología, avanzará también el teletrabajo en las personas y cada vez más, se podrá trabajar desde la oficina del hogar creando un efecto de interacción entre la educación y el trabajo. Actualmente en Chile se está innovando en la educación y se aplica y fomenta en algunos centros, liceos y universidades la

Educación para el Trabajo además, existe preocupación por Capacitar y formar a los estudiantes y trabajadores en el desarrollo de sus competencias actitudinales y de comprensión, en relación a las diferentes ocupaciones de la vida laboral. La Capacitación constituye un insumo de la productividad, por lo tanto los planes y programas educativos que se diseñen, deben ser responsable y socialmente amplios en el mejoramiento organizacional, que integren ,enlacen o conecten los cambios de conducta, de estructura, sistemas, normas, procedimientos y tecnología del trabajo recíproco entre organización y trabajador. Una óptima capacitación, deberá modificar a las personas en su forma de pensar, de actuar, de hacer y de sentir; la capacitación efectiva por lo tanto, es la que desarrolla habilidades, competencias, incrementa conocimiento y modifica actitudes, según las metas propuestas en cada caso en particular.

Debería crearse en las Políticas Públicas, un Proyecto de Ley que apunte claramente al TT, que estudie su integración en las normativas legales ,articulación de políticas y que considere derechos y capacitación según requerimientos, en beneficio de los trabajadores en general.

De acuerdo a las expectativas de los/las trabajadores de las MIPES, existe en parte satisfacción laboral por tener la posibilidad de un trabajo, sin embargo, no están satisfechos los trabajadores, por el trato poco personal que reciben y por el poco o nulo apoyo de posibilidades de Teletrabajo; aquellas empresas más grandes y que tienen constituido sindicatos de trabajadores, autorizan a sus compañeros/as de trabajo a quedarse en casa, para cumplir con los trabajos, metas y objetivos de la empresa, quieran estas o no, aceptar dicha situación. La mayoría de las veces, se trata de trabajadores que tienen que atender a familiares por salud deficiente, madres que deben amamantar a sus pequeños y/o cuidarlos por ser pequeños en edad y/o niños en edad escolar, que requieren del cuidado de los padres.

En relación a la RSE en las MIPES, se apreció que conocen la herramienta y se preocupan de adquirir compromisos para con su entorno, pero no siempre saben, cómo aprovechar positivamente tal situación y tampoco saben en qué y cómo participar de esta importante herramienta, en beneficio de la empresa. No siempre tienen claro que la RSE no sólo se dirige hacia el entorno físico y/o medio ambiente que rodea a las mismas, sino que también abarca al público interno, externo y que deben tener constante preocupación de lo que sucede a su alrededor. No es desconocida la RSE y el TT en la empresas, lo que necesita la Organización y todo el recurso humano, es capacitación en el tema para implementarlo e integrarla en sus respectivas políticas organizacionales, ya que se trata de un plus para la empresa, fundamentalmente por el valor ético que significa comprometerse con su cliente interno y el compromiso con el entorno, considerando el desarrollo sustentable de la sociedad y el medio ambiente.

En cuanto al impacto percibido, la integración RSE y TT, favorecen en este caso ambas, a las personas, la RSE ampara el bienestar de los trabajadores al darles la posibilidad y/u oportunidad de lograr exitosamente el trabajo desde su hogar, al cumplir las metas propuestas y horarios estipulados en el contrato, cuando se ha estipulado en tiempo y forma. Es lógico pensar que esta modalidad de trabajo producirá una mayor satisfacción personal y que, al sentirse vinculado y parte importante de la empresa, el/la trabajador se auto motivará y ello redundará en beneficios productivos y calidad laboral. Los Contratos de Trabajo, deberán estipular esta posibilidad de TT con un horario y días que debe cumplirse desde el hogar, a fin de que las/los jefes no duden de la acción y puedan cuando deseen, evidenciar las actividades, con ello se obtendrá mayor confianza en el trabajador y un mejor resultado laboral; deberán además los empresarios, capacitar a su personal en Competencias para el Trabajo a fin de prepararlos para el TT y apoyarles con la adecuación de una sala de trabajo en sus respectivos hogares, implementándolas con un computador, wife para la interacción y en lo posible, un micrófono o cámara, para la comunicación respectiva.

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ÍNDICES DE VALORACIÓN DE LA MARCA CIUDAD, UN PARÁMETRO DE SUSTENTABILIDAD URBANA

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RESUMEN

Este trabajo aborda la integración del marketing *en la promoción de ciudades, la cual ha ganado terreno y ha sido estudiado recientemente desde un enfoque multidisciplinario. Actualmente se cuenta con diversos medios de seguimiento de marca ciudad, focalizados en determinar el ranking de lugares de alta competitividad para atraer inversión o en determinar índices de referencia. Al igual que las empresas y los productos, las ciudades también tienen identidades de marca, siendo necesaria la medición de esa identidad y la evaluación de sus fortalezas y debilidades, con especial énfasis en la inclusión de temas relativos a la sustentabilidad, de manera que los índices sean equivalentes a un certificado de calidad de la marca. El objetivo de la investigación es analizar diferentes índices y rankings identificados como herramientas de evaluación o percepción de la marca ciudad, comparando los indicadores que lo componen, ponderaciones y estructura. Se analizan herramientas de valoración desarrolladas por diferentes instituciones, identificando si incluyen aspectos de sustentabilidad urbana. La investigación arroja que la valoración de marca ciudad está orientada principalmente hacia los aspectos preponderantemente económicos y sociales de la sustentabilidad, quedando en un plano menor los relativos a la conservación del medio ambiente.*

PALABRAS CLAVE: Marca Ciudad, Marketing de Ciudad, Índice, Indicador, Comparación, Valoración, Sustentabilidad

CITY BRANDING ASSESSMENT INDEXES, AN URBAN SUSTAINABILITY PARAMETER

ABSTRACT

This paper addresses the integration of marketing in the promotion of cities, which has recently been studied from a multidisciplinary approach. Nowadays, there are many monitoring instruments for City Branding, focus in decide the ranking for high competitive places and reference indexes. As well as products and companies, cities have brand identities, being necessary the measurement of such identity and the evaluation of its strengths and weaknesses, emphasizing the inclusion of topics on sustainability, making these indexes an equivalent of a certificate of the quality of the brand. The goal of this investigation is to analyze different indexes and rankings identified as tools of evaluation or perception of the city brand, comparing their indicators, ponderations and structures. The results show that the assessment of city branding is mainly oriented towards the economics and social aspects of sustainability, leaving in the background those aspects related to environmental conservation.

JEL: M31, R01

KEYWORDS: City Branding, City Marketing, Index, Indicator, Comparison, Assessment, Sustainability

INTRODUCCIÓN

Actualmente las ciudades agrupan a poco más de la mitad de pobladores del mundo, de acuerdo al Informe *World Urbanization Prospects 2014* de las Naciones Unidas (2016), el 54% de la población vive en una ciudad, estos espacios ofrecen oportunidades para el desarrollo económico, además de facilidades para acceder a servicios de salud y educación, sanidad, no obstante, las ciudades se enfrentan a la complejidad de mantener entornos urbanos sostenibles y saludables y competir idóneamente bajo ese supuesto con otras urbes. Dentro de ese cúmulo de ciudades, algunas de ellas se han distinguido por ofertar espacios para desarrollar un estilo de vida diferente, por ofrecer un contexto socio-cultural atractivo, por ser la sede de una industria pujante y generadora de riqueza. En tiempos recientes, la ciudad se ha podido constituir exitosamente también como una marca, de tal manera que busca competir con otras ciudades por obtener los mejores dividendos en términos de riqueza. La valoración y construcción de los indicadores de sustentabilidad que están relacionados al entorno urbano, incluyen la conservación y administración de ecosistemas, el uso y manejo de recursos, y la medición de los impactos generados. Por lo tanto, la sustentabilidad en la marca ciudad debe visualizarse también en términos de los roles que juegan las autoridades locales, la validez de la planeación urbana, la implementación de enfoques integrales, para al final producir un cambio cultural y social, que tienda a conservar y mejorar el entorno natural.

REVISIÓN LITERARIA

Definición de Marketing de Ciudad

El *marketing* es una actividad inherente a la actividad comercial, sin embargo ahora ha librado los límites del sector privado y es un elemento que ha resultado ser eficaz en el posicionamiento de las ciudades (Paz, 2005). El *marketing* de ciudad es una herramienta de gestión local, para guiar acciones y estrategias para aumentar la productividad urbana; no resulta necesariamente en intentar aumentar los atractivos de las ciudad, si no más bien, buscar un sentido de experimentar ese entorno urbano (Paz, 2005). Es de remarcar que la finalidad de la marca ciudad es desarrollar una imagen pública referenciada a atributos particulares, no cualquier atributo; obligando a identificar los elementos favorables y desfavorables que merezcan ser encauzados o atendidos, con el fin de impulsar el desarrollo de las estructuras productivas (Paz, 2005). Así, el espacio territorial se vuelve como un producto. Esta ciudad tiene atributos tangibles: construcciones, edificios, caminos y otros que le son intangibles, valores, información, conocimiento, imagen, identidad, cultura; éstos pueden ser percibidos a través de la mirada de potenciales clientes con un enfoque negativo o positivo (Oguztimur & Akturan, 2015).

El concepto actual de marca ciudad se desarrolla bajo la premisa de constituirse con cierto significado en la mente; Kavaratzis (2007) menciona tres procesos que pueden ayudar en la constitución de esta construcción de la imagen: 1) a través del ejercicio de la planeación y el diseño urbano; 2) a través de las formas en las que los ciudadanos hacen uso de ciertos lugares y 3) a través de visualizar otras formas de representación, tales como novelas, películas, pinturas, informes en las noticias, reportes y similares. Aunque suele confundirse en la práctica, la marca está conformada del elemento *identidad* e *imagen*, Tinto (2008) expone como se interrelacionan estos conceptos, referenciando a la identidad con los productos y servicios; es un concepto subjetivo, de ahí que su definición y comunicación se vuelve un trabajo complejo; por otro lado se tiene la imagen, el modo en que se muestra al público, el cúmulo de impresiones y opiniones que se tienen del lugar. (Tinto, 2008).

Un estado del arte realizado sobre la literatura de la marca ciudad realizado en 2015 (Oguztimur & Akturan) encontró que existen dos principales enfoques del concepto, orientado al mercado y otro orientado a la planeación de la ciudad; el primero es marcado como enfocado a aspectos artificiales que olvida a la ciudad como una entidad vivible; desde la orientación a la planeación, la arquitectura aparece como un medio para

llevar a nuevas experiencias y percepciones de la mano con la idea de un progreso económico, social y tecnológico.

Aproximaciones al Concepto Sustentabilidad Urbana

Las ciudades modernas desempeñan un papel preponderante, en ellas se producen la mayoría de relaciones e intercambios de materia, energía e información (Agència d'Ecologia Urbana de Barcelona, 2009). Se caracterizan por su uso rutinario de energía, principalmente de origen fósil, como un motor para la producción de más energía, que facilitan sus actividades, dependiendo de ecosistemas que están más allá de los límites territoriales de la ciudad. Estos procesos se traducen en consumo irracional y no sustentable de su propio medio natural y de aquellos de donde se extrae la energía y la materia requerida para sus procesos productivos (Lezama & Domínguez, 2006). De acuerdo a Richard Rogers (2001), las ciudades son las que están provocando primordialmente la crisis medioambiental actual, ya que han experimentado un rápido crecimiento. La ciudad concentra los principios de la sociedad moderna que representan en muchos sentidos la antítesis de la sustentabilidad (Lezama & Domínguez, 2006).

Por lo tanto, existe la necesidad de acotar la definición del concepto de "sustentabilidad urbana" o "urbanismo sustentable". Al hablar de ésta se debe aclarar de qué sustentabilidad se trata, existe la "débil" y la "fuerte" (Gallopín, 2003), en donde la primera hace referencia a la sustentabilidad del sistema humano únicamente, en una concepción economicista clásica; en contraste a la segunda, la cual es formulada por Naredo (citado en Sánchez, 2011) desde la racionalidad de la termodinámica -economía de la física y la ecología, que es evitar la degradación del patrimonio natural y construido entendido en términos físicos. Lezama (2006) propone que la sustentabilidad urbana deba "proveer elementos necesarios para efectuar un acceso más equitativo, igualitario y democrático a la riqueza natural o socialmente generada y, al mismo tiempo, generar por la vía institucional, educativa y moral, una mentalidad y una sensibilidad sociales para pensar también a la naturaleza como un valor en sí mismo, como parte auténtica y autónoma provista de sentido y de razón de ser".

El modelo urbano más sostenible recoge un enfoque sistémico de la relación ciudad – medio ambiente y los elementos que lo componen (Red de Redes de Desarrollo Local Sostenible, 2010), no existe un prototipo ideal de ciudad sustentable, pues se conforma con las características físicas o ambientales de su entorno próximo y de las condiciones sociales o económicas, reconociendo que no todas las ciudades presentan las mismas problemáticas (Lezama & Domínguez, 2006). En ningún caso puede calificarse de sustentable una ciudad que no sea capaz de satisfacer las necesidades de sus ciudadanos dentro de sus propias infraestructuras y capacidad de carga (Agència d'Ecologia Urbana de Barcelona, 2009).

Criterios de Sustentabilidad en las Zonas Urbanas

En este apartado se presenta la propuesta de medición de sustentabilidad de Lezama (2006), Regolini (2008) y de la Agéncia d'Ecologia Urbana de Barcelona (2009) sobre aquellos aspectos que desde su punto de vista coadyuvan a la sustentabilidad del entorno urbano. La propuesta de criterios de sustentabilidad de Lezama (2006) contempla siete (7) diferentes criterios se que orientan las acciones urbanas hacia la sustentabilidad. Por otro lado, tanto la propuesta de Regolini (2008) como de la Agéncia d'Ecologia Urbana de Barcelona (2009) referentes a parámetros de sustentabilidad urbana comparten cuatro (4) ejes u objetivos básicos establecidos en el Plan Especial de Indicadores de Sostenibilidad Ambiental de la Actividad Urbanística de Sevilla (Regolini, 2008): 1) *compacidad*, atiende a la realidad física del territorio y, por tanto, a las soluciones formales adoptadas, además determina la proximidad entre los usos y funciones urbanas; 2) *complejidad*, referente a la organización urbana, al grado de mixticidad de usos y funciones implantadas en un determinado territorio; 3) *eficiencia*, relacionado con el metabolismo urbano, es decir, con los flujos de materiales, agua y energía, que constituyen el soporte de cualquier sistema urbano para mantener su organización y; 4) *cohesión social*, atiende a las personas y las relaciones sociales en el sistema

urbano (Red de Redes de Desarrollo Local Sostenible, 2010). En lo particular, la propuesta de Regolini (2008) se compone de seis dimensiones de la sustentabilidad las cuales contienen otros elementos en forma de indicadores, que en conjunto aportan un enfoque simultáneo de ciudad de conocimiento y de ciudad sustentable. Mientras que la propuesta de la Agéncia d'Ecologia Urbana de Barcelona, a través de la Red de Redes de Desarrollo Local Sostenible (2010) propone un sistema de indicadores y condicionantes que se articula en ocho grupos o ámbitos. En la Tabla 1 se describen los indicadores que componen los criterios de sustentabilidad propuesto por los autores analizados.

Tabla 1: Descripción de los Criterios De Sustentabilidad Por Autor Analizado

Autor	Criterios de Sustentabilidad
Lezama (2006)	1) *calidad de vida*, ya que toda ciudad debe proporcionar una calidad de vida adecuada a sus habitantes; 2) *cambios institucionales*, considera las reformas estructurales necesarias en los niveles político, legal y social que permitan impulsar el cambio social; 3) *enfoques integrales*, en dos niveles: en la actividad de planificación del desarrollo urbano y en la integración de las decisiones, lo que implica la coordinación de las autoridades y órganos competentes para la efectividad de las políticas y acciones para proteger el medio ambiente; 4) *rol de la autoridad local en la gestión urbana*, debe ser localmente, donde los niveles más altos de gobierno actúen complementariamente atendiendo al principio de responsabilidad compartida; 5) *planificación urbano-ambiental*, actuaciones organizadas entre diferentes dependencias y organismos que incluyan una planificación urbana y ambiental; 6) procesos participativos, necesidad de un replanteamiento de la modernidad, de los esquemas institucionales y jurídicos y de la actuación social que incluyan a la sociedad civil en la toma de decisiones; y, 7) cambios culturales y sociales, los cuales tienen que ver con la orientación de los valores modernistas hacia pautas de conducta y consumo diferentes, más respetuosas con el medio ambiente y han sido elementos decisivos en la configuración de ciudades sustentables.
Regolini (2008)	Las dimensiones de sustentabilidad urbana son once (11): 1) *morfología urbana*, relaciona los usos del suelo, la densidad y la compacidad edificatoria y define la forma de lo construido y del espacio vacío; 2) *espacio público y movilidad*, analiza la cantidad y calidad del espacio público junto a la movilidad y es condicionante de la calidad de las condiciones de uso del espacio urbano, 3) *complejidad*, relaciona los diferentes usos y actividades con la capacidad de la ciudad de generar encuentros, conocimientos y desarrollo, relacionada a la presencia de personas jurídicas como las principales consumidoras y generadoras de información; 4) *metabolismo urbano*: analiza a la ciudad como un ecosistema, con demandas y consumo de energía, materiales, residuos, aire y agua. 5) *biodiversidad,* busca la preservación y recuperación de los biotopos en el ámbito urbano; 6) *cohesión social*, referente al desarrollo y consolidación de la estructura social, es básica para el desarrollo y crecimiento de la ciudad; 7) *bioclimatismo*, cuya aplicación aporta beneficios ambientales sin costos diferenciales; 8) *materiales*, relaciona los diferentes materiales de construcción con los grados de contaminación y degradación ambiental que provocan. 9) *preservación del patrimonio*, la cual contempla el patrimonio arquitectónico construido y también el patrimonio social, usos, costumbres y la manera de relacionarse con el medio natural; 10) *economía*, la cual incorpora las variables de la subsistencia y crecimiento económico, indispensable para la consecución de las otras dimensiones; 11) *calidad de vida*, contempla la mejora de la calidad de vida de los habitantes urbano, sentido último del aumento de sustentabilidad en la ciudad. Complementa la propuesta con doce 12) *elementos de la sustentabilidad*, los cuales se desglosan en diversos indicadores por tema, siendo los siguientes: 1) *gobernanza*, 2) *desarrollo social*, 3) *morfología urbana*, 4) *biodiversidad*, 5) *espacio público y movilidad*, 6) *bioclimatismo*, 7) *materiales*, 8) *metabolismo urbano*, 9) *complejidad*, 10) *patrimonio*, 11) *economía*, 12) *desarrollo de los habitantes.*
Agéncia d'Ecologia Urbana de Barcelona	1) *ocupación del suelo*, con el objetivo de un consumo eficiente del suelo; 2) *espacio público y habitabilidad*, con el objetivo de un espacio público de calidad; 3) *movilidad y servicios*, con el objetivo de una movilidad sostenible; 4) *complejidad urbana*, para lograr diversidad de usos y funciones; 5) *espacios verdes y biodiversidad*, para lograr un aumento de la biodiversidad urbana; 6) *metabolismo urbano* para obtener la máxima autosuficiencia de los flujos metabólicos, 7) *cohesión social*, para conseguir una aumento de la misma y; 8) *función guía de la sostenibilidad*, la cual busca la eficiencia del sistema urbano. En total se desglosa en cincuenta (50) diferentes indicadores.

Esta tabla incluye la descripción en forma resumida de los indicadores que componen la propuesta de indicadores de sustentabilidad urbana por autor analizado.

Índices de Marca Ciudad

Para objeto de esta investigación es importante conceptualizar el término índice, desde la perspectiva estadística. De acuerdo a Sánchez (2004), un índice es una medida estadística a partir de la cual es posible conocer variaciones de una o más magnitudes en relación a un tiempo o espacio determinado. Ciertamente, la valoración de los índices, en el caso de las ciudades, resulta en un *ranking*; de acuerdo al estudio denominado *How to make a city great* de Bouton et al (2013), las ciudades deben ocuparse de tres aspectos esenciales: *economía*, *condiciones sociales* y *medio ambiente*; se tendrán casos donde algunas ciudades aparecen con bajos niveles de desempeño, sin embargo, lo relevante es hacer énfasis en los esfuerzos e innovaciones puestas en marcha para mejorar su estatus. Los índices y rankings que se han identificado como herramientas de evaluación de la marca ciudad o que impactan en la percepción de ésta y que serán

analizados son: 1) Índice Anholt de Marca Ciudad (*City Brand Index* [CBI]), 2) *Cities of Opportunities*, 3) *Quality of Living*, 4) *Global Power Index*, 5) Ranking de Ciudades Europeas e , 6) Índice de prosperidad urbana.

METODOLOGÍA

La presente investigación es un análisis comparativo entre los criterios de los autores analizados en el apartado anterior versus los indicadores que componen los índices de marca ciudad seleccionados. Para evidenciar los puntos que tienen en común e identificar el peso otorgado a los criterios de sustentabilidad de las propuestas analizadas, se procedió a identificar los criterios que coinciden en los tres autores para resumirlo en cinco ejes, resumido en la Tabla 2. Se utilizaron los siguientes parámetros de sustentabilidad urbana, ordenados por dimensión y eje. Resultando cinco ejes, (1) *compacidad*, (2) *complejidad*, (3) *eficiencia*, (4) *cohesión social* e, (5) *institucional*. Se asigna a cada uno de los ejes la dinámica o dinámicas de la sustentabilidad en la que influye principalmente, así como los indicadores que aportan en cada uno de ellos, con un total de doce. Con base en dichos criterios de sustentabilidad, se realizó el análisis comparativo de los índices relativos a la marca ciudad, con el fin de establecer el valor incorporado a la sustentabilidad a través de medir la cercanía de los indicadores o variables con los ejes propuestos. En la Tabla 2 se presenta la descripción de los indicadores que componen cada uno de los índices identificados relativos a la marca ciudad:

Tabla 2: Resumen de Criterios e Indicadores de Sustentabilidad Urbana

Lezama y Domínguez	**Agéncia d'ecologia Urbana de Barcelona**	**Ejes**	**Regolini**	
			Dimensiones	**Elementos**
Planificación urbano-ambiental Procesos participativos	Ocupación del suelo Espacio público y Habitabilidad Movilidad y Servicios	Compacidad	Morfología Urbana Espacio público y movilidad	Morfología urbana Espacio público y movilidad
Enfoques integrales	Complejidad urbana Espacios verdes y Biodiversidad	Complejidad	Complejidad Biodiversidad	Complejidad Biodiversidad
	Metabolismo urbano	Eficiencia	Metabolismo Urbano Bioclimatismo Materiales	Metabolismo urbano Bioclimatismo Materiales
Cambios culturales y sociales	Cohesión social	Cohesión social	Cohesión social	
Calidad de vida			Calidad de vida	Desarrollo de los habitantes Desarrollo Social
Rol de la autoridad local en la gestión urbana	Función guía de la sostenibilidad	Institucional		Gobernanza
Cambios institucionales			Economía	Economía
			Preservación del patrimonio	Patrimonio

Esta tabla se presentan los indicadores de sustentabilidad urbana propuestos por Lezama (2006), Regolini (2008) y la Agéncia d'Ecologia Urbana de Barcelona (2009) ordenados de manera lineal aquellos cuyo contenido coinciden en dos o más propuestas. Fuente: Elaboración propia.

Tabla 3: Descripción de Componentes de los Índices y Rankings Relativos a Marca Ciudad

Índices o Rankings	**Indicadores**
Índice Anholt de Marca Ciudad (City Brand Index [CBI])	Incluye en su análisis seis dimensiones: 1) *presencia*, basado en el estatus internacional y standing de la ciudad, así como la contribución global de la ciudad en ciencia, cultura y gobernanza; 2) *lugar*, percepción del espacio abierto, del clima, de los edificios, parques y transporte de la ciudad; 3) *prerrequisitos*, percepción de cómo se satisfacen las necesidades básicas y del equipamiento público; (4) *gente*, percepción de los habitantes de la ciudad y de la comunidad, así como la diversidad cultural; 5) *pulso*, percepción sobre los eventos y actividades interesantes, así como si existen cosas interesantes y nuevas que descubrir y; 6) *potencial*, mide las oportunidades económicas y educativas dentro de la ciudad (GFK, 2016) (Papp-Váry, 2011).
Cities of Opportunities	Considera sesenta indicadores en las subcategorías relacionadas con 1) *capital intelectual e innovación*, relativo a temas como educación, alfabetización, universidades, propiedad intelectual, emprendedurismo; 2) *preparación tecnológica*, en cuanto a acceso a internet en escuelas y ancho de banda, economía digital, desarrollo de software y multimedia; 3) *entrada a la ciudad*, sobre la cantidad de cuartos de hotel, turistas internacionales, reuniones de asociaciones internacionales, flujo de pasajeros, accesibilidad del aeropuerto al centro de negocios, salida de vuelos; 4) *transporte e infraestructuras*, relativo a los sistemas de transporte público y su cobertura y costo, la cantidad de edificios en construcción o planeados y la disponibilidad de vivienda; 5) s*alud, protección y seguridad*, relativo a hospitales y profesionales de la salud, el desempeño del sistema de salud, crimen y ambiente político; 6) *sustentabilidad y medioambiente natural*, en cuanto a el riesgo de desastres naturales, confort térmico, reciclado de residuos, contaminación del aire, espacio público; 7) *demografía y habitabilidad,* vida cultural, calidad de vida, población trabajadora, congestión vial, facilidad de viaje, atracción para re location; 8) *influencia económica*, referente a cantidad de corporativos, empleos en finanzas y negocios, productividad, crecimiento del Producto Interno Bruto (PIB); 9) *facilidad para hacer negocios*, en cuanto a las dificultades para formalizar una nueva empresa, cuellos de botella y regulaciones de empleo; 10) *costos,* tasas de impuestos, costo de vida, índice *iPhone*, poder adquisitivo (PWC, 2014).
Quality of Living	Considera treinta y nueve indicadores agrupados principalmente en diez (10) categorías, 1) *ambiente social y político*, respecto a estabilidad política, crimen, cumplimiento de la ley; 2) *ambiente económico*, relativo a las regulaciones de tipo de cambio y servicios bancarios; 3) *ambiente socio-cultural*, referente a los medios de comunicación y limitaciones en libertad personal; 4) consideraciones médicas y de salud, en cuanto a los servicios médicos, enfermedades infecciosas, alcantarillado, tratamiento de residuos, contaminación del aire; 5) *escuela y educación*, sobre estándares y disponibilidad de escuelas internacionales; 6) *servicios públicos y transporte*, relativos a la disponibilidad de electricidad, agua, transporte público, congestión vial, entre otros; 7) *recreación*, sobre la oferta de restaurantes, teatros, cines, deportes y esparcimiento; 8) *bienes de consumo*, relativos a la disponibilidad de comida y artículos de consumo diario, coches, entre otros; 9) *vivienda*, con lo relativo a la renta de casas, electrodomésticos, muebles, servicios de mantenimiento y; 10) medio natural, en cuanto al clima y récord de desastres naturales (MERCER, 2016).
Global Power Index	El análisis realizado corresponde al informe 2015 (The Mori Memorial Foundation, 2015) dentro del rubro 1) *económico* se encuentran seis indicadores relacionados con el tamaño del mercado, la vitalidad de la economía, el ambiente de negocios, la vitalidad de la economía, el capital humano y la facilidad para hacer negocios. En el rubro 2) *investigación y desarrollo* se consideran 3 indicadores, recursos académicos disponibles, antecedentes de investigación y los logros obtenidos, se interesa pues por conocer el número de investigadores, el desempeño en las ciencias y las matemáticas y registros de patentes, por mencionar algunas cosas. En el rubro 3) *interacción cultural*, se tienen 5 indicadores, potencial de nuevas marcas, recursos culturales, instalaciones para los visitantes, atractivos para los visitantes y el volumen de interacción. En el rubro 4) *habitabilidad*, se consideran 5 indicadores ambiente de trabajo, costo de vida, seguridad y protección, condiciones de vida, infraestructura. En la categoría 5) *medio ambiente* se desglosan tres grupos de indicadores ecología, contaminación y medio ambiente natural. En la categoría 6) *accesibilidad*, se identifican 4 grupos de indicadores red de transporte internacional, infraestructura de transporte internacional, servicios de transporte al interior de la ciudad y conflictos de tráfico.
Ranking de Ciudades Europeas	La dimensión *economía y mercado laboral* contiene 15 indicadores que refleja las características para que la ciudad se considere como relevante en la escena actual; los indicadores consideran eventos internacionales, niveles de salario, áreas metropolitanas, estimado de población al 2020, planes de expansión, acceso a mercados, personal calificado, disponibilidad de espacio de oficinas, por mencionar algunos. La dimensión *transporte y comunicaciones* se describe a partir de 4 indicadores: tráfico total de pasajeros, turistas en hoteles y accesibilidad; se interesa por el volumen total y flujo de turistas. La dimensión sociedad del conocimiento se refiere a la investigación y desarrollo (I+D), desglosado desde 3 indicadores, inversión per cápita en I+D, porcentaje de personal ocupado y calidad en telecomunicaciones. En la dimensión *calidad de vida* se encuentran 3 variables calidad de vida, ciudades habitables y calidad del aire (Observatorio Económico de la Ciudad de Madrid, 2013).
Índice de Prosperidad Urbana	Se compone de 6 dimensiones, 1) la *productividad* tiene 4 subdimensiones: crecimiento económico, carga económica, aglomeración económica, empleo, que relaciona aspectos del tamaño de las zonas urbanas y su relación con la productividad. 2) la *infraestructura* tiene 5 subdimensiones, infraestructura de vivienda, social, de telecomunicaciones, movilidad urbana y forma urbana, relacionada con espacios habitables, densidad poblacional, vehículos de transporte per cápita, densidad vial, entre otros. 3) la *calidad de vida* tiene 4 subdimensiones salud, educación, seguridad y protección y espacio público, relacionadas con la esperanza de vida, alfabetización, homicidios, accesibilidad a espacio público, entre otros 4) *equidad e inclusión social* tiene 3 subdimensiones, equidad económica, inclusión social, inclusión de género, relacionada con tasa de pobreza, desempleo juvenil, Coeficiente de Gini, etc. 5) *sostenibilidad ambiental* tiene 3 subdimensiones calidad del aire, manejo de residuos, energía, muy acotado a la medición de las concentraciones de emisiones, tratamiento de residuos 6) *Gobernanza y legislación urbana*, tiene 3 subdimensiones participación y rendición de cuentas, capacidad institucional y finanzas municipales y gobernanza de la urbanización (ONU Hábitat, 2015).

Esta tabla describe de forma resumida los indicadores que componen cada uno de los índices y rankings identificados relativos a la marca ciudad, identificando los grandes apartados en los que clasifican la información. Fuente: Elaboración propia

RESULTADOS

Los resultados generales obtenidos del análisis de los indicadores componentes de los índices de valoración relativos a marca ciudad arrojan que, en términos generales, éstos se centran en medir aspectos enfocados en aspectos económicos, especialmente actividades económicas, calidad de vida y cohesión social. La dimensión menos atendida, aunque con un sólo criterio por revisar, fue la institucional, seguida por la dimensión medio ambiental, con menos de la quinta parte de las menciones que tuvo la socioeconómica. De forma particular, los resultados por índice fueron: 1) Índice Anholt de Marca Ciudad (City Brand Index [CBI]), se concentra, en cuanto a los términos de sustentabilidad definidos anteriormente, en aspectos relativos a los ejes de *cohesión social*, de *compacidad* y *complejidad*, seguido del *institucional*; 2) Cities of Opportunities, arroja que tiene un mayor énfasis en el eje de la *cohesión social*, seguido por el de la *complejidad* y por los de compacidad, eficiencia y el eje de social en segundo término; 3) Quality of Living, como resultado se identifica que el eje con mayor cantidad de relaciones identificadas corresponde al de *cohesión social*, seguido por los de *compacidad* y de *complejidad*, mientras el de *eficiencia* y el eje *institucional,* quedan en segundo plano; 4) Global Power Index, se infiere que el eje *cohesión social* tiene la mayor concentración de variables, principalmente calidad de vida y economía, quedando en segundo término el eje *compacidad* y *complejidad*; siendo nulos los aspectos *institucionales* y de *eficiencia*, particularmente ambiental; 5) Ranking de Ciudades Europeas, comprende un número menor de indicadores; el eje *cohesión social* y *compacidad* tienen mayor incidencia, referido a los conceptos de morfología urbana, espacio público y movilidad, cohesión social, calidad de vida y economía, además es nula la consideración al eje institucional y mínima en la eficiencia social (medio ambiental-social) y; 6) Índice de Prosperidad Urbana, ha resultado muy asociado al eje cohesión social y compacidad, se considera poco significativo el eje eficiencia e institucional; ningún rubro está dentro del eje complejidad. En la Tabla 4 se presenta el resultado a detalle del análisis de la relación identificada entre los diversos indicadores de los índices y los criterios de sustentabilidad seleccionados y categorizados por dimensión, eje e indicador.

Tabla 4: Resultados del Análisis de los Índices de Marcar Ciudad y los Criterios de Sustentabilidad Urbana

Índice Marca Ciudad	**Dimensión**	**Medio Ambiental**		**Económico - Social**		**Medio Ambiental - Social**			**Económico - Medio Ambiental**			**Social**
	Eje	Compacidad		Compleji_dad		Eficiencia			Cohesión social			Institucional
	Indicador	Morfología Urbana	Espacio público y movilidad	Complejidad	Biodiversidad	Metabolismo Urbano	Bioclimatismo	Materiales	Cohesión social	Calidad de vida	Economía	Gobernanza
City Brand Index [CBI]	Presencia										X	X
	Lugar	X	X									
	Prerrequisitos								X	X		
	Gente								X	X	X	
	Pulso			X					X	X	X	
	Potencial			X							X	
Subtotal por criterio		**1**	**1**	**2**	**0**	**0**	**0**	**0**	**3**	**3**	**4**	**1**
Subtotal por eje		**2**		**2**		**0**			**10**			**1**
Cities of Opportuni_ties	Capital intelectual e innovación			X					X		X	
	Preparación tecnológica			X					X		X	
	Entrada a la ciudad	X		X					X		X	
	Transporte e infraestructuras	X	X					X				
	Salud, protección y seguridad								X	X		X
	Sustentabilidad y ambiente natural		X		X	X	X	X				
	Demografía y habitabilidad			X					X	X	X	
	Influencia económica			X							X	
	Facilidad para hacer negocios			X					X		X	X
	Coste de la vida									X	X	
Subtotal por criterio		**2**	**2**	**6**	**1**	**1**	**1**	**2**	**6**	**3**	**7**	**2**
Subtotal por eje		**4**		**7**		**4**			**16**			**2**
Quality of Living	Ambiente social y político								X			X
	Ambiente económico										X	
	Ambiente socio-cultural			X					X	X		
	Consideraciones médicas y de salud					X				X		
	Escuela y educación			X						X		
	Servicios públicos y transporte	X	X									
	Recreación			X						X	X	
	Bienes de consumo									X	X	
	Vivienda	X						X				
Subtotal por criterio		**2**	**1**	**3**	**0**	**1**	**0**	**1**	**2**	**5**	**3**	**1**
Subtotal por eje		**3**		**3**		**2**			**10**			**1**
Global Power Index	Economía			X							X	
	Investigación y desarrollo			X								
	Interacción cultural								X	X	X	
	Habitabilidad								X	X	X	
	Medio ambiente		X			X		X		X		
	Accesibilidad		X							X	X	
Subtotal por criterio		**0**	**2**	**2**	**0**	**1**	**0**	**1**	**2**	**4**	**4**	**0**
Subtotal por eje		**2**		**2**		**2**			**10**			**0**
Ranking de Ciudades Europeas	Economía y mercado laboral	X									X	
	Transporte y comunicaciones										X	
	Sociedad del conocimiento	X		X								
	Calidad de vida		X			X			X	X		
Subtotal por criterio		**2**	**1**	**1**	**0**	**1**	**0**	**0**	**1**	**1**	**2**	**0**
Subtotal por eje		**3**		**1**		**1**				**4**		**0**
Índice de Prosperidad Urbana	Productividad	X									X	
	Infraestructura	X	X							X		
	Calidad de vida		X						X	X		
	Equidad e inclusión social								X	X	X	
	Sostenibilidad ambiental					X		X				
	Gobernanza y legislación urbana	X							X			X
Subtotal por criterio		**3**	**2**	**0**	**0**	**1**	**0**	**1**	**3**	**3**	**2**	**1**
Subtotal por eje		**2**		**0**		**2**				**6**		**1**
Total por criterio		**7**	**7**	**14**	**1**	**4**	**1**	**4**	**14**	**16**	**20**	**4**
	Total por eje	**16**		**15**		**11**				**56**		**5**

Esta tabla indica a detalle los resultados del análisis de los los diversos indicadores de los índices de marca ciudad y el cruce con los criterios de sustentabilidad seleccionados y categorizados por dimensión, eje e indicador.

CONCLUSIONES

La marca ciudad se constituye como una herramienta de gestión que particularmente busca el calificativo de visualizar y materializar un entorno urbano atractivo y productivo, inclusive de invitar a tener la experiencia de vivir la ciudad. Si bien hay al menos dos enfoques para definir la marca ciudad, orientado al mercado y otro orientado a la planeación de la ciudad, la valoración y construcción de indicadores de marca ciudad, o relacionados con ésta, en un sentido idóneo debería constituirse por un abanico de indicadores que van desde el entorno social, económico, cultural y sostenible, identificados en este documento, con el eje de la eficiencia, la cohesión social, la complejidad, la compacidad del entorno urbano y lo institucional. Los indicadores de la sustentabilidad inmediatamente relacionados al entorno urbano, van desde la conservación y administración de ecosistemas, el uso y manejo de recursos, y la medición de los impactos generados; el índice *Cities of Opportunities* es el que contempla el mayor número de variables en este eje; una consideración mucho menor a este rubro lo tiene *Quality of Living* y *Global Power Index*, en el resto, es prácticamente nula. La sustentabilidad en la marca ciudad, debe visualizarse también en términos de los roles que juegan las autoridades locales, la validez de la planeación urbana, la implementación de enfoques integrales, para al final producir un cambio cultural y social, que tienda a conservar y mejorar el entorno natural. La situación que plantea la baja ponderación o inexistencia de variables sustentables en los índices, es la imposibilidad de medir en el tiempo las mejoras o regresiones que se tengan. Además de asumir que el sustento físico ambiental no es una base imprescindible para el desarrollo de las actividades económicas y de la vida urbana misma. En cuanto a la medición de lo sostenible, también implica el uso de dispositivos y sistemas tecnológicos que deben ser adquiridos, monitoreados y transmitidos por una red interinstitucional, lo cual es complejo y costoso.

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MEDIDAS PARA PREVENIR EL CRIMEN ECONÓMICO BAJO EL MARCO DE REFERENCIA DE LA SOSTENIBILIDAD Y RESPONSABILIDAD SOCIAL EMPRESARIAL

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RESUMEN

La historia y el auge del crimen económico no han dejado de crecer, a pesar de los ingentes esfuerzos y políticas propuestas a nivel macroeconómico por la Organización de las Naciones Unidas e incluso con la intervención de la Corte Penal Internacional en el juzgamiento de los probables perpetradores. Contar con herramientas de investigación que faciliten la detección preventiva o la identificación efectiva y pronta del hecho generador y del sujeto delincuente, debe ser una prioridad, tanto para las organizaciones defensoras de la sociedad y del patrimonio económico en general como para la justicia y sus representantes. La identificación de las variables y sus posibles mutaciones son elementos sustanciales para que los investigadores centren sus esfuerzos buscando alternativas científicas y eficaces para la prevención, detección y juzgamiento de las personas implicadas o gestoras de dichos actos. Este ejercicio propone, a través de un estudio previo de conocimiento sobre las teorías, marco referencial y manifestaciones del crimen económico, un modelo con soporte estadístico multifactorial, clúster y multivariable, para identificar los factores clave del delincuente y de las empresas que podrían ser victimas en este tipo de agresiones, encaminado esencialmente a la prevención el delito económico-financiero y facilitar una posible corrección temprana de hechos de corrupción, de soborno, de fraude, de estafa extorsiones y otras prácticas delincuenciales que atentan contra el patrimonio de las organizaciones.

PALABRAS CLAVES: Crimen Económico, Sostenibilidad, RSE, Clúster y Multivariable

MEASURES TO PREVENT THE ECONOMIC CRIME UNDER THE FRAMEWORK OF SUSTAINABILITY AND CORPORATE SOCIAL RESPONSIBILITY

ABSTRACT

The history and boom of the economic crime have not stopped increasing despite great efforts and policies proposed at macroeconomic level by the United Nations and even with the intervention of the International Criminal Court in judging the potential perpetrators. To have investigation tools that help with preventive detection or effective and early identification of the generator fact and the delinquent individual, must be a priority, both for society and economic heritage defender organizations, and for Justice and its representatives. The identification of the variables and their possible mutations are substantial elements for researchers to focus their efforts searching scientific and affective alternatives for prevention, detection, and prosecution of people involved in such acts. The present work proposes, through a previous study of the theories, referential frameworks, and the displays of the economic crime, a model (with a multifactorial, cluster, and multivariable statistic support) to identify the key factors of the offender and the enterprises that may be victims of such kind of aggressions. This model aims essentially to preventing economic-financial felony, and facilitating early correction of graft facts, bribery, fraud, rip-off, extortion, and other criminal practices, which threaten against the heritage of the organizations.

JEL: C1. M14. Q56. R13.

KEY WORDS: Economic Crime, Sustainability, CSR and Multivariable Cluster

INTRODUCCIÓN

Según Sutherland (1999 p 261-267), se considera que los inicios de los análisis criminológicos del crimen económico se dieron en la década de 1930 a 1940, dando pauta para que el economista Gary Becker en 1950, introdujera la teoría del crimen a nivel microeconómico, donde lo definió como: "cualquier acto inhumano que cause graves sufrimientos o que atente contra la salud mental o física de quien los sufre, cometido como parte de un ataque generalizado o sistemático contra una población civil". El Fondo Monetario Internacional, el Banco Mundial y la Corte Penal Internacional, durante las crisis económicas de los 80 y 90, retoman el tema y catalogan esta modalidad de agresión, como crimen económico contra la humanidad, dándole forma oficial al concepto de crimen económico o delito de cuello blanco, tal como lo describe Sutherland. En la globalización la razón ser del gobierno según Scholte (2001) muestra filosofía de la gobernanza mundial, liderada por la Organización de las Naciones unidas (ONU), integraron en el año 2000, el Pacto Global de políticas, objetivos y metas de orden mundial para construir un mejor porvenir que debería ser alcanzado para el 2015. Esta fecha ya pasó y varias naciones se encuentran revisando si alcanzaron o no las metas señaladas hace 15 años. Dentro de esas intenciones estaban las de disminuir la corrupción en todas sus formas, donde el crimen económico ha sido uno de los conceptos que más daño les ha hecho a las empresas, corporaciones, instituciones de gobierno y en general a las naciones.

La Responsabilidad Social Empresarial (R.S.E.), es una actividad permanente en busca del bienestar económico, social y medioambiental en corresponsabilidad de las partes involucradas en los procesos de intercambio ético, con afecto, justica y solidaridad, integrada en la norma ISO 26000 (ISO , 2010), con la intención de integrar voluntariamente por parte delas empresas las actividades sociales y medioambientales en las operaciones comerciales y sus relaciones con sus grupos de interés, para que contribuyan con el Estado a atender las múltiples necesidades de los ciudadanos y construir así un mejor bienestar para todos. Bajo este marco de referencia se desarrollará un modelo estadístico para poder detectar los factores clave de los crímenes económicos que permita desarrollar programas de prevención del delito económico-financiero de las empresas de Latinoamérica. Este trabajo se integra de tres apartados: primero se realizará una análisis general de la literatura; segundo se definen instrumentos de medición, de los cuales se extraerá la información necesaria para ser utilizada en el modelo estadístico y por último se diseña el modelo estadístico factorial y multivariable para identificar los factores que inciden en las personas, empresas y entorno económico, político y legal que favorece la presencia del crimen económico, para que las empresas puedan plantear planes de acción orientados a prevenir el delito desde el punto de vista económico y financiero, buscando prevenir los efectos que tanto daño le ha hecho a las organizaciones empresariales y al desarrollo de los países.

REVISIÓN DE LITERATURA

En los 50, el economista Gary Becker proporcionó una teoría del crimen económico, en función del riesgo que asume el delincuente de cuello blanco, el valor de lo robado y del posible castigo. En el plano macroeconómico, el Fondo Monetario Internacional y el Banco Mundial realizaron ajustes estructurales durante los 80 y 90, con políticas que mostraron graves consecuencias sociales en la población de África, América Latina, Asia y Europa del Este. Se puso de moda el echarle la culpa a los mercados y a variables no controlables de la economía de la crisis que se está viviendo en el mundo desde los 90. En el 2009, el presidente de los Estados Unidos, Obama, crea la Comisión del Congreso Norteamericano para investigar

los orígenes de la crisis financiera y las acciones criminales, concluyeron que la crisis se hubiera podido evitar, diseñando mecanismos para investigarlos y perseguirlos, como en el caso de Islandia que abrió investigación penal contra los responsables de la crisis del 2008, creando instituciones y procedimientos para perseguir los crímenes políticos contra la humanidad.

Pontell y Geis (2007), publicaron su investigación sobre las características y regulación de lo que se considera crimen de cuello blanco o crimen corporativo, realizando un recorrido histórico de esta modalidad de delito económico desde las aportaciones de Sutherland, en 1939 hasta estos tiempos con el análisis criminológico de Japón y de Estados Unidos, siendo Japón más permisivo de la presencia de este tipo de delito debido a la dinámica cultural de sus empresas, donde el capitalismo corporativo es parte de una comunidad donde las organizaciones y los individuos son menos autónomos y se espera que cumplan con las expectativas sociales. Las sanciones civiles y penales en Estados Unidos son de mayor cuantía y de mayor tiempo de penas en prisión, comparadas con las sanciones japonesas (Pontell y Geis). Se está viviendo un periodo de la Ley de la inacción, por lo que el sistema penal de justicia no actúa a pesar de los daños de las actividades de los crímenes económicos; Barry Goetz, ha identificado elementos de la Ley de la inacción en un estudio de incendio intencional con fines de lucro en los Estados Unidos, donde la atención se enfoca en otros elementos y no en el delito de cuello blanco.

La encuesta de PwC (Global Economic Crime Survey)(PWC, 2014), publicada en México, el 19 de febrero del 2014, muestra que los delitos económicos están aumentando a nivel global, afectando a todas las regiones del mundo y diversos sectores empresariales. El 37% de los encuestados manifestó aceptaron haber sido víctimas de algún delito económico, siendo la malversación de activos el más común con 69%, el fraude con 29%, soborno y corrupción con 27%, delitos cibernéticos con 24%, fraudes contables con 22%. También reporta esta encuesta los daños colaterales que ocasionan estos delitos como es el 31% en el ánimo de sus empleados, en la reputación corporativa, relaciones de negocios, dañan los procesos internos de las empresas y en el clima laboral. Este tipo de delitos económicos ocurren con mayor presencia en África con el 50% de las menciones por los encuestados, siendo Sudáfrica el más afectado con una cifra de 69%, Norteamérica con el 41%, Europa del Este con el 39%, Latinoamérica con el 35%, Asia pacífico con el 32% y medio Oriente con el 21%. Es importante destacar que Japón es el país que menos reporta este tipo de delitos económicos, pero sus empresas se han visto involucradas en estos últimos años en graves problemas que pudiesen ser tipificados como crimen económico, pero la cultura y dinámica empresarial de Japón contribuye a no hacer evidente este tipo de delito.

Las industrias más afectadas por este tipo de delito son: servicios financieros, detallistas, consumo y comunicación, con una cifra de 50%, la industria hotelera, recreación y sector gobierno con el 41% de presencia de estos delitos. Se puede también ver el crecimiento del delito de fraude, soborno y corrupción a nivel global, gracias al resultado de la encuesta de (Ernst & Young, 2015.)*, señalando que el 39% de los encuestados a nivel global reportaron prácticas de soborno y/o corrupción, destacando el 84% de los encuestados al mencionar que en Brasil está práctica está muy extendida en el país.* La Ley Sarbanes-Oxley, en el 2002, surge como una forma para regular la función de los gobiernos corporativos, en aspectos financieros y contables a las compañías que cotizan valores en los Estados Unidos, estableciendo los reglamentos de funcionamiento del Gobierno Corporativo, especificando quiénes lo componen, cada cuánto tiempo se reunirán y quiénes asumirán determinadas funciones.

Las empresas pueden reconciliar el quehacer de sus negocios con el bienestar de la sociedad, reduciendo el daño causado por sus actividades, cumpliendo las leyes, estándares éticos y redefiniendo su propósito como la creación de "valor compartido". Generar valor económico en una forma que también produzca valor para la sociedad al abordar sus desafíos. Un enfoque de valor compartido reconecta el éxito de la empresa con el progreso social. Tal y como lo sugiere Porter y Kramer (2011) las firmas pueden hacer esto en tres formas: Al reconcebir los productos y los mercados, al redefinir la productividad en la cadena de valor y construyendo clústeres de apoyo por sectores en torno a las instalaciones de la empresa.

En el marco de la Asamblea General de las Naciones Unidas celebrada entre el 6 y el 8 de septiembre del 2000, en reunión de los 189 Jefes de Estado y de Gobierno suscribieron la llamada *"Declaración del Milenio,*(ONU, 2000)*",* mediante la cual asumieron el compromiso de adoptar políticas nacionales de desarrollo y fortalecer sus instituciones para erradicar la pobreza extrema en el mundo, asegurando esfuerzos hacia la construcción del desarrollo sostenible dentro de un marco de inclusión social y de respeto por los derechos humanos universalmente aceptados; para ellos se formularon objetivos y metas para ser alcanzadas en el 2015. El concepto de gobierno corporativo se basa en el conjunto del personal internos en relación a los Stakeholders según Kim, (2014) que interactúan en la empresa, que tienen como misión velar y aconsejar a la gerencia general por el buen funcionamiento y transparencia de la misma en lo financiero, laboral, social y medioambiental. La Responsabilidad Social Empresarial, es la integración voluntaria, por parte de las empresas, de las preocupaciones sociales y medioambientales en sus operaciones comerciales y sus relaciones con sus interlocutores"; "Ser socialmente responsable no significa cumplir plenamente las obligaciones jurídicas, sino también ir más allá de su cumplimiento invirtiendo "más" en el capital humano, el entorno y las relaciones con sus interlocutores". Integración de lo económico, social y medioambiental en el quehacer diario de las empresas. Es por consiguiente que la relación sostenible registe algunos hechos históricos que han llevado a la humanidad a estar en la posición que hoy se tiene en cuestión según Friedman (1970) en el marco de la RSE. Un acontecimiento que marcó la diferencia es lo que aconteció después del poder destructor de la bomba atómica, se replantea el peligro de la autodestrucción del ser humano, llevando esta preocupación al nacimiento de grandes organizaciones que hoy procuran vigilar y proteger el daño que se le puede ocasionar al planeta, como la Organización de las Naciones Unidas entre otras.

En 1952 se registra la primera inversión térmica en la Ciudad de Londres: 12 mil muertes y 100 mil personas afectadas en el invierno del 52 durante los días 5 al 9 de diciembre, debido a la gran quema de carbón que se presentó para mitigar el gran frente frio o niebla fría. (Albentosa, 1990) En 1968, se funda el Club de Roma por Aurelio Peccei y otros colegas quienes mostraron gran preocupación por los cambios que se estaban ocasionando en el ecosistema. En 1971, Nace Green Peace en Vancouver; ONG preocupada por el medioambiente. Para 1972, se publica por el Instituto Tecnológico de Massachuset, conocido por sus siglas "MIT", publica el libro los límites del Crecimiento, publicado en México por el Fondo de Cultura Económica y se realiza la primera reunión en Estocolmo: "Conferencia sobre el Medio Humano".

Para 1983, la Comisión Mundial sobre el Medio Ambiente y el Desarrollo de la ONU, Crea el Programa del Medio Ambiente de las Naciones Unidas (PNUMA) y se crea el concepto sostenibilidad. En 1987; la Dra. Gro Harlem Brundtland, Ministra de Noruega, presenta el informe para la ONU: "Nuestro Futuro Común" "satisfacer las necesidades presentes sin comprometer las de las futuras generaciones" (ONU, 1987), nace el programa 21, acuerdo firmado por todos los miembros menos Estados Unidos durante la cumbre de Río en 1992. Tiene una dimensión social y económica, conservar los recursos naturales, fortalecer los grupos principales y definir los medios de ejecución. En 1992, se celebró la Cumbre de la Tierra. Conferencia en Río de Janeiro: Medio Ambiente y Desarrollo. Se aclara el concepto de desarrollo sostenible. En 1997, se firma el Protocolo de Kyoto, para reducir la emisión de gases efecto invernadero, y se firma la declaración sobre los bosques y convenio sobre la diversidad biológica.

Al finalizar el siglo pasado, en 1999 la ONU, crea el Pacto Global y la idea de la ciudadanía corporativa global para conciliar los intereses del Sector Privado con las grandes demandas sociales hacia un mundo mejor y se crean los diez principios del Pacto Global en 4 áreas: Derechos Humanos, estándares laborales, medio ambiente y anti-corrupción y se formularon acciones concretas para disminuir la emisión de gases de efecto invernadero. Se coordinan las actividades entre el Pacto Global de las Naciones Unidas, la Comisión Económica para América Latina y el Caribe (CEPAL) y la Organización Internacional del Trabajo (OIT), tendiente a aumentar la responsabilidad social empresaria en los campos de los derechos humanos, los estándares laborales y el medio ambiente. En el 2002 en Johannesburgo se celebra la Cumbre Mundial sobre el Desarrollo Sostenible para adoptar plan de acción con 153 artículos: pobreza y la miseria,

consumo de los recursos naturales, cumplimiento de los Derechos Humanos. El Sector Privado debe participar más. Para noviembre del 2010, nace la ISO 26000 con carácter de voluntario y para el 2012, en la Cumbre de la Tierra de Río, se afianza el concepto de Desarrollo Sustentable y medidas para fortalecer las políticas hacia el desarrollo sustentable, planes de implementación y dar respuesta a los nuevos desafíos emergentes de la sociedad: Economía ecológica con vista hacia la sustentabilidad y erradicación de la pobreza; creación de un marco institucional para el desarrollo sustentable.

La universidad de Yale, desde hace 11 años está midiendo el índice de desempeño ambiental de las naciones y para el informe del 2014, ha presentado la publicación del índice de ese año, pero con un cuadro comparativo de cómo ha evolucionado el índice en 10 años de estar midiendo esta actividad entre las naciones. Se puede ver en la tabla Nro. 1, que el primer país de América Latina es Chile en la posición 29 y con una puntuación de 69.93, de 100; le sigue Ecuador en la posición 53, Costa Rica en la posición 54, México en el 65, pero con una mejorar de 7.94 en 10 años y Colombia en la posición 85, con una mejora del 4.9 en estos 10 años. Se puede observar que los países de América Latina están mejorando y podrán estar dentro de los próximos 30 lugares en el mediano plazo. Otro de los índices que se han estado midiendo de manera regular es el de Corrupción por la Organización de transparencia a nivel mundial. Se puede observar que Chile y Uruguay están en el lugar 21, con una evaluación de 73 sobre 100, de 175 países. Dinamarca con una evaluación de 92 sobre 100, ocupa el primer lugar.

El segundo país de América Latina mejor posicionado es Costa Rica en el lugar 47, con una evaluación de 54, le sigue Brasil en la posición 69, con una evaluación de 39, El Salvador en el lugar 80, Colombia en el lugar 90, con una evaluación de 37, México en el lugar 103 con una evaluación de 35, Argentina en el lugar 107 y Venezuela en el lugar 161 con una evaluación de 19. Como lo señala Matten y Crane, (2005) el marco de la Responsabilidad Social Empresarial y Sostenibilidad, se ha ido co-construyendo en estos últimos 10 años integrando la situación económica, social ambiental y política con la participación de los países desarrollados y en desarrollo para su implementación en los niveles local, nacional, regional e internacional. De ahí que las empresas están presionadas por las organizaciones de la sociedad civil (ONG) y de las empresas que vigilan, monitorean y presentan reportes anuales o periódicos del quehacer sostenible empresarial (Scherer y Palazzo, 2007). Se ha visto una gran oleada de adopción de políticas empresariales responsables y sostenibles entre las empresas transnacionales que operan en contextos globales y las PYME, quienes se ha dado cuenta que la RSE o la Sostenibilidad es un modo de vida y no una moda pasajera. Varias empresas de las Pymes, están trabajando bajo el marco de la sostenibilidad desde hace más de 10 años bajo el programa de fortalecimiento de las cadenas de suministro de las grandes empresas nacionales e internacionales, contribuyendo de esta manera en la inclusión de las Pymes en este nuevo paradigma de negocio mundial. La adopción de la RSE, ha mostrado incidencia positiva en el desempeño financiero y en la reputación de la empresa que la practica Valenzuela et al. (2015), siendo mayor el impacto en las empresas que implementan programas de acción en lo social, ético, medioambiental y colaboradores.

METODOLOGÍA

Se ha visto un crecimiento en la incidencia del crimen económico, pero también se ha visto un gran esfuerzo por parte de las empresas, corporaciones y naciones en tratar de frenar este tipo de crimen, por lo que se propone una metodología apoyada en la estadística y modelo estocástico como medida para prevenir este delito en las empresas. Gracias al apoyo de múltiples encuestas que hoy se aplican en el mundo con muestras de más de 5000 empresas en las que se resalta las transnacionales, se puede diseñar el modelo estadístico que permita utilizar la data ya codificada y procesada por estas empresas en las que nos apoyamos para dicho estudio está epi.yale como por mencionar alguna. Este modelo estadístico toma como variable dependiente el crimen económico, en cualquiera de sus variantes: soborno, extorsión, fraude, corrupción, malversación de fondos y robo de activos o dinero, lavado de dinero y evasión. Las variables independientes para comprender mejor este modelo causal del crimen económico se agrupan en:

Tabla 1: Variables Controlables Vs No Controlables

Controlables	No Controlables
Propias del delincuente de crimen económico: edad, escolaridad, género, estado civil, ocupación dentro de la empresa, antigüedad (perfil demográfico), perfil psicográfico, estilo de personalidad y variables sociográficas ya que el delincuente de este tipo de delitos casi siempre está coludido con otros dentro y/o fuera de la empresa. a. Actuar de manera proactiva en el análisis que el delincuente del crimen económico de manera personal realiza en función del riesgo, el costo, el castigo y el beneficio. Se espera que en naciones donde no está claro el castigo o son menores, los riesgos son bajos y los costos de oportunidad disminuidos influirán en el incremento de este tipo de conducta criminal. b. Propias de la Empresa como: gobernanza, manual de ética, auditorias, sistema de vigilancia de los reportes contables y financieros de la empresa, programa de regulaciones y supervisiones financieras y contables, programas de prevención del delito de cuello blanco o de crimen económico, programa de RSE, reporte de sostenibilidad y de transparencia, documento para investigar y perseguir al delincuente del crimen económico y programas de capacitación para identificar y denunciar el crimen económico, así como programa de recompensa para el que denuncie este delito.	Comportamiento de los mercados: tipo de demanda elástica e inelástica, demanda compulsiva, demanda de pánico, etc. a. Económicas: inflación, desempleo, devaluaciones, precios del petróleo, burbujas de especulación, políticas de precio de las naciones, políticas cambiarias de las naciones, etc. b. Políticas: posición y manifestación pública de las políticas de estado ante la corrupción y crímenes económicos. **LEGALES** Leyes que permitan la sanción penal para los directivos responsables de las crisis económicas de las organizaciones y de las naciones; leyes que permita al estado expropiar empresas que continúen realizando estas prácticas de delito económico. **CULTURALES** La cultura "del que no tranza no avanza", se debe tratar de modificar por la cultura de premiar los empresarios y emprendedores que crecen a la par de su comportamiento ético y compromiso con la sostenibilidad. **SOCIALES** El rechazo social ha sido y seguirá siendo en varios países del mundo la herramienta principal que tiene el ciudadano para sentenciar socialmente a los delincuentes de cuello blanco o de crimen económico. **TECNOLÓGICAS** El desarrollo tecnológico y la conectividad de las naciones influyen de manera importante en la incidencia de este tipo de crímenes. Partiendo de los mencionados en necesario aclarar de forma sintética lo que se pretende con dicho estudio, identificando la relación de las variables con su peso relativo y la aplicación al modelo estadístico Multivariable, el cual se sustenta en la siguiente tabla, en donde se visualizan las variables dependientes e independientes que formarán parte del modelo estadístico a desarrollar para prevenir el delito de crimen económico:

**Fuente: Elaboración propia. Las variables CONTROLABLES Vs NO CONTROLABLES*

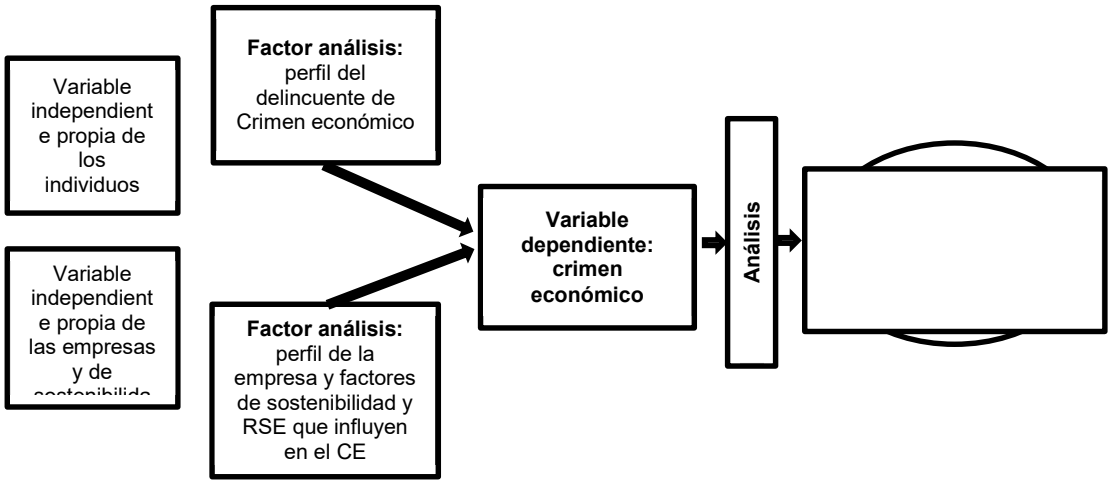
Tabla 2: Variables Prevenir el Delito de Crimen Económico

Variables	Peso relativo individual	Modelo estadístico Multivariable
Dependiente	Crimen económico: soborno, extorsión, fraude, corrupción, malversación de fondos y robo de activos o dinero, lavado de dinero y evasión Propias del delincuente de crimen económico: edad, escolaridad, género, estado civil, ocupación dentro de la empresa, antigüedad (perfil demográfico), perfil psicográfico, estilo de personalidad y variables sociográficas ya que el delincuente de este tipo de delitos casi siempre está coludido con otros dentro y/o fuera de la empresa.	Análisis discriminante para clasificar la gravedad del delito y la relación causal con cada una de las variables independientes controlables
Independientes controlables	Actuar de manera proactiva en el análisis que el delincuente del crimen económico de manera personal realiza en función del riesgo, el costo, el castigo y el beneficio. Se espera que en naciones donde no está claro el castigo o son menores, los riesgos son bajos y los costos de oportunidad disminuidos influirán en el incremento de este tipo de conducta criminal. Propias de la Empresa como: gobernanza, manual de ética, auditorias, sistema de vigilancia de los reportes contables y financieros de la empresa, programa de regulaciones y supervisiones financieras y contables, programas de prevención del delito de cuello blanco o de crimen económico, programa de RSE, reporte de sostenibilidad y de transparencia, documento para investigar y perseguir al delincuente del crimen económico y programas de capacitación para identificar y denunciar el crimen económico, así como programa de recompensa para el que denuncie este delito.	Análisis de clúster y de factores, para identificar nuevas agrupaciones de variables e identificar perfiles y segmentos a ser tratados de manera grupal.
Independientes No controlables	Comportamiento de los mercados: tipo de demanda elástica e inelástica, demanda compulsiva, demanda de pánico, etc. Económicas: inflación, desempleo, devaluaciones, precios del petróleo, burbujas de especulación, políticas de precio de las naciones, políticas cambiarias de las naciones, etc. Políticas: posición y manifestación pública de las políticas de estado ante la corrupción y crímenes económicos. Legales: Leyes que permitan la sanción penal para los directivos responsables de las crisis económicas de las organizaciones y de las naciones; leyes que permita al estado expropiar empresas que continúen realizando estas prácticas de delito económico. Culturales: la cultura "del que no tranza no avanza", se debe tratar de modificar por la cultura de premiar los empresarios y emprendedores que crecen a la par de su comportamiento ético y compromiso con la sostenibilidad. Sociales: el rechazo social ha sido y seguirá siendo en varios países del mundo la herramienta principal que tiene el ciudadano para sentenciar socialmente a los delincuentes de cuello blanco o de crimen económico. Tecnológicas: el desarrollo tecnológico y la conectividad de las naciones influyen de manera importante en la incidencia de este tipo de crímenes.	Análisis a partir de información de múltiples encuestas que hoy se aplican en el mundo con muestras de más de 5000 empresas en las que se resalta las transnacionales.

**Fuente: Elaboración propia. Las variables para analizar el comportamiento del crimen económico.*

A partir de la tabla de variables se estipula el modelo de interacción entre las variables y el tratamiento estadístico a realizar, para identificar el delito de crimen económico y la relación causal de las variables independientes por "factores de la sostenibilidad",(Smesustain Ability, 2016). y/o RSE, propias de las empresas y propias de los individuos con sus respectivos pesos relativos en función del crimen económico.

Figura 2: Pesos Relativos en Función del Crimen Económico



**Fuente: Elaboración propia. En esta figura se muestra la representación gráfica de las variables independientes y dependientes bajo el factor de análisis en pro del análisis multivariable de estudio.*

RESULTADOS ESPERADOS

En el análisis a las variables dependientes como el soborno, la extorsión, el fraude, la corrupción, la malversación de fondos, el robo de activos en sus diversas formas, el lavado de dinero y la evasión, se intentará describir las diferencias significativas en relación con los diversos posibles grupos de perpetradores, es decir, la relación de causalidad con variables independientes como la edad, escolaridad, género, estado civil, ocupación dentro de la empresa, antigüedad (perfil demográfico), perfil psicográfico, estilo de personalidad y condición socio gráficas, con un modelo de predicción de respuesta categórica a los posibles riesgos en que se incurre al entrar a interactuar dentro de una organización alguno de los grupos considerados como variables independientes, tomando entre las bases de comparación resultados de encuestas como la ya enunciada de Ernst & Young, donde afirma entre otras consideraciones que el 39% de los encuestados a nivel global reportaron prácticas de soborno y/o corrupción.

El vínculo o diferencias que puedan existir entre los diferentes grupos determinados o clasificados en clúster deben ser materia prima para la elaboración de los planes de acción y la construcción de los reglamentos y códigos internos, de tal manera que las prácticas de buen gobierno que según Johnson (1999), en el efecto de la gobernanza corporativa se basen en factores de riesgo potenciales prevenibles y no se interpreten como causas de persecución laboral, dado que la intervención a los grupos o clúster identificados como de alto riesgo de generación de fraudes u otros delitos que afecten los procesos administrativos y financieros, se hagan desde la gobernanza de la organización de manera clara y divulgada, dando a entender a todos los miembros de la comunidad empresarial que se tienen medios y herramientas para identificar y disuadir los intentos de corrupción al interior de la organización.

Ahora bien, como ya se ha venido enunciado el tema preventivo dentro de la organización se estaría dejando por fuera a los altos directivos o propietarios, puesto que el fenómeno de dicha manera interpretado se estaría direccionando para proteger la organización de sus empleados, pero analizando desde otro punto de vista que podría afectar gravemente a la organización variables independientes no controladas como las condiciones económicas, los factores legales, el pensamiento propio de los socios enmarcados en conceptos e influencias culturales y sociales, contribuirían para que las juntas directivas o presidentes de organizaciones toleren, fomenten o convivan con hechos de corrupción ya sea por el agobio generado por las condiciones financieras precarias o por la codicia o afán de resultados económicos inmediatos.

Por tanto, es indispensable resaltar el informe de la Comisión Económica para América Latina y el Caribe de la CEPAL, indica que el 99% del tejido industrial en américa latina (CEPAL, 2016), ello significa un gran volumen de empresas con una capacidad económica baja para tener en sus filas expertos en crimen económico (auditores, revisores, etc.) por lo tanto, este inmenso grupo de empresas y empresarios estaría con mayor vulnerabilidad ante los expertos criminales ávidos de organizaciones desprotegidas para involucrarlas en sus sucios negocios.

CONCLUSIÓN

Este modelo estadístico multivariable permite identificar los pesos relativos de las variables propias de los individuos que impulsan y confluyen de manera integral en la persona que comete este tipo de delito económico. De la misma manera se procederá con las variables controlables propias de las empresas para identificar el peso relativo que tiene cada una de ellas en el comportamiento de la variable dependiente o crimen económico y con las variables propias de la RSE y la sostenibilidad, para identificar aquellas variables que actúan de manera positiva para prevenir este tipo de delito económico. Una vez analizadas de manera grupal los bloques de variables independientes (Propias de los individuos, propias de las empresas y propias de la RSE/sostenibilidad) se procede a integrarlas dentro de un modelo general para identificar cuales realmente son los factores que inciden en el comportamiento del crimen económico para construir un modelo que permita predecir el comportamiento del crimen económico empresarial. Este modelo se someterá a un modelo estocástico contextualizado según la ley de la probabilidad de ocurrencia de los eventos en el tiempo. El modelo estocástico para predecir el comportamiento dará la pauta para desarrollar acciones propias para prevenir el delito de crimen económico a la medida de cada empresa o de manera muy particular, con propuestas claras concretas en:

Creación del gobierno corporativo o gobernanza
Elaboración del manual de ética empresarial
Auditorías internas y externas debidamente programas o de aplicación de sorpresas.
Diseño de sistema de vigilancia de los reportes contables y financieros de la empresa
Elaboración de programas de regulaciones y supervisiones financieras y contables.
Elaborar programas de prevención del delito de cuello blanco o de crimen económico
Implementar los programas de RSE.
Elaborar los reportes de sostenibilidad y de transparencia.
Diseñar y compartir los documentos para investigar y perseguir al delincuente del crimen económico.
Diseño e implementación de programas de capacitación para identificar y denunciar el crimen económico.
Diseñar y mostrar en público el programa de recompensa para el que denuncie este delito.
Facilitar con buzones de denuncias del delito económico empresarial.

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VALIDACIÓN DE UNA ESCALA DE LOS FACTORES CONSTITUTIVOS DE LOS TRES NIVELES DEL CONOCIMIENTO EN LAS ORGANIZACIONES

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RESUMEN

El conocimiento en la organización es entendido como un constructo multidimensional que se manifiesta a través de diferentes características y es representado por diversas dimensiones. Este estudio valida una escala de los múltiples factores constitutivos de los tres niveles del conocimiento en las organizaciones, se utiliza la escala Likert con cinco opciones de respuesta, las mediciones se realizan a través de las percepciones de 362 empleados de diferentes áreas de siete grandes empresas de la ciudad de Bogotá. Se logra estructura una escala que demuestra un alto índice de confiabilidad y validez de constructo.

PALABRAS CLAVES: Capital Intelectual, Gestión del Conocimiento, Organización y Comportamiento, Validación

A SCALE VALIDATION OF THE OF CONSTITUTIVE FACTORS OF THE THREE KNOWLEDGE LEVELS IN ORGANIZATIONS

ABSTRACT

The organization knowledge is understood as a multidimensional construct, which is shown through different characteristics and is represented for diverse dimensions. This study validates a multiple constitute factors scale of the three knowledge levels in organizations, the Likert scale is used with 5 answer options, the measures are doing through 362 employees perceptions of different departments of seven big companies from Bogotá City. It is achieved to structure a scale that shows a high confiability and validity of the construct.

JEL: J24, M15, D83, L2

KEYWORDS: Human capital, knowledge management, organization and behavior, validation

INTRODUCCIÓN

La empresa es un espacio de personas de alta complejidad donde intereses, capacidades, relaciones y recursos operan de manera inmanejable por los sistemas tradicionales de gestión de recursos. Se necesita nuevos instrumentos y modelos sobre los que construir la praxis de las empresas del conocimiento. La transformación empresarial en los próximos años, conducirá a otros modelos de organización, de estructuras y modelos de negocio, otros mecanismos de compartir conocimiento donde el valor que se emerja desde las personas determinará el progreso y sostenimiento de las empresas (Goñi, 2012). Para el proceso de medición del conocimiento en la organización se tiene en cuenta que debe tratarse con énfasis y rigurosidad. La importancia de generar mediciones como las que se proponen, está en que ofrece un margen para ajustar métodos y técnicas utilizadas, corregir errores, mejorar el trabajo y su desarrollo (León, Castañeda y Sánchez, 2007).

REVISIÓN LITERARIA

La tendencia en los últimos tiempos de incluir al conocimiento como un recurso económico, refleja una realidad cada vez más tangible que caracteriza a nuestra era. Hoy no se concibe ningún emprendimiento sin el factor inteligencia o conocimiento. Sobre todo se destaca el factor multidisciplinario del capital intelectual que compete directamente a la gestión en las organizaciones (Lissarrague, Simaro y Tonelli, 2009; Valhondo, 2003). El conocimiento en la organización se considera el principal recursos competitivo, por lo tanto para que adquieran el valor de utilidad, necesitan ser gestionados adecuadamente (Riesco, 2006; Sacchi, 2010). En este sentido para Quiroga, Vásquez, Montaño, Espinosa, Hernández y Gutiérrez (2010) y Bueno (2013) en la nueva sociedad de la información y el conocimiento, el elemento cognitivo ha ido transformándose progresivamente en el activo intangible más importante de las empresas, dando lugar a la necesidad de nuevas estructuras organizacionales, nuevas habilidades y competencias para el desempeño de las labores, y el nacimiento de nuevas maneras de trabajo tecnocientífico, que facilitan la interacción interna y externa de las empresas. Al respecto Evans, Dalkir y Bidian (2014), destacan que una de las principales razones para procesar el conocimiento es tener en cuenta a los individuos, los grupos y la propia organización para aprender, recordar lo que se ha aprendido y para aprovechar la experiencia colectiva con el fin de ser más eficientes y más eficaces.
En cuanto a la relaciones multinivel es preciso tener en cuenta la cultura organizacional y la motivación del personal involucrado (Cárcel y Roldán, 2013; Quiroga, et al., 2010; Shoujun Yin, Fangmei Lu, Yong Yang y Runtian Jing, 2014;Wang y Hou,2015).

METODOLOGÍA

Este estudio se realiza en la ciudad de Bogotá con una muestra de 362 participantes de siete grandes empresas privadas. La muestra es heterogénea en relación a grandes empresas de diferentes sectores, cargos, áreas de la organización, profesiones y género. Para medir cada uno de los constructos del conocimiento en la organización, se estructuró un instrumento con 95 ítems; 26 ítems para evaluar el Nivel individual, 29 ítems que miden las variables del nivel de equipo y 40 ítems que miden las variables del nivel institucional. Se formularon preguntas utilizando una escala tipo Likert con cinco niveles de respuesta.

RESULTADOS

Frente a la prueba de confiabilidad alpha de Cronbach para los 95 ítems de la escala para medir los tres niveles del conocimiento en la organización el resultado fue de 0.979. Por otra parte se obtuvo un alpha de Cronbach de 0.90 para las 14 variables que se propusieron inicialmente: intención de compartir conocimiento, motivación, autoeficacia, actitudes y comportamientos de compartir conocimiento (nivel individual); eficacia, seguridad psicológica y compartir conocimiento (nivel de equipo); desarrollo y transferencia del conocimiento, medios y tecnologías, toma de decisiones, cultura organizacional, innovación y gestión por competencias (nivel institucional). En el análisis de componentes principales se definen un nuevo conjunto de variables, combinación lineal de las originales, denominadas componentes (factores) y es una herramienta útil para analizar y mejorar la validez de constructo (Hernández, Fernández y Baptista, 2014), el análisis de estos factores proporcionó una la varianza explicada por cada uno de los 16 factores de la estructura que emergieron y que explican una varianza total del 71% del conocimiento en la organización. También con el respectivo análisis factorial por componentes principales se descubrió empíricamente los 14 factores y los ítems correspondientes que los integran de manera particular y de manera general en la escala final. Por lo tanto se logra identificar e incluir en la escala los ítems o indicadores que miden verdaderamente cada dimensión.

CONCLUSIONES

La escala presenta de manera multidimensional diversos aspectos del conocimiento en las organizaciones logrando una validez y confiabilidad alta, superando los sesgos reduccionista y respondiendo a necesidades como lo platean los estudios realizados últimamente por Pinto, Becerra y Gómez, (2012). Para futuros análisis se propone que los factores e ítems que no integran la dimensión y en consecuencia, la variable sean descartados de la escala ya que generan error porque no miden la variable y afectan negativamente la validez de la medición. En el análisis de componentes principales surge una nueva dimensión que es la calidad en el nivel de equipo, que Kozlowski y Klein (2000) resaltan por su relación con las estructuras cognitivas del equipo, los estados emergentes, y los patrones de conducta rutinaria ya que estos son los ecos de proceso repetido de interacciones y, por tanto, son indicativos de la naturaleza y la calidad de los procesos de equipo.

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ADVERGAMING, COMO HERRAMIENTA DE POSICIONAMIENTO DE LAS EMPRESAS DE RECICLAJE DE LA ZONA ORIENTE DEL ESTADO DE MÉXICO

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RESUMEN

En los procesos de globalización donde los ambientes virtuales tecnológicos han tenido un rol importante y han servido como herramientas de posicionamiento y competencia de las organizaciones. Ahora existe una nueva herramienta que permite que las organizaciones posicionen sus productos en la mente del consumidor mediante los videojuegos, dicha herramienta es conocida como: "Advergaming", que en la práctica no es más que el crear videojuegos para publicitar una marca, producto, organización o idea. Esto produce una tendencia a la combinación de contenidos y a la búsqueda de medios alternativos para la difusión de anuncios. Los advergames son nuevas herramientas de la mercadotecnia y comunicación que sirven para promocionar un producto, una organización o una idea. Son videojuegos que permiten una exposición continua del usuario ante la marca publicitada, el cual puede sentir de manera inmersita y discreta los valores de dicha marca. Desde el 2003 la industria del Advergame ha venido creciendo en las promociones de películas cinematográficas se les sumaron las de series televisivas y en 2005 comienzan a revivirse también películas clásicas. Para el 2006 esta modalidad publicitaria alcanza su madurez. Estudios de marketing reconocen su eficacia y ello lleva a una mayor demanda. Por lo que el objetivo de la investigación es determinar como el Advergaming, es utilizado como herramienta de posicionamiento de las empresas de reciclaje, del sector transformación en la zona oriente del Estado de México.

PALABRAS CLAVES: Advergaming, Empresas de Reciclaje, Sector Transformación

ADVERGAMING AS A TOOL FOR POSITIONING RECYCLERS AREA EAST OF MEXICO STATE

ABSTRACT

In the process of globalization where technology virtual environments have played an important role and have served as positioning tools and competence of organizations. Now there is a new tool that allows organizations positioned their products in the consumer's mind through video games, this tool is known as "Advergaming" which in practice is nothing more than creating video games to advertise a brand, product, organization or idea. This produces a tendency for the combination of content and the search for alternative means for the dissemination of advertisements. Advergames are new tools of marketing and communication that serve to promote a product, organization or idea. They are games that allow continuous exposure of the user to the advertised brand, which can feel immersive and discreetly values that mark. Since 2003 the industry has been growing Advergame promotions films they were joined by the television series and in 2005 also began to revive classic movies. For 2006 this type of advertising reaches maturity. Marketing studies recognize its effectiveness and this leads to increased demand. So the aim of the research is to determine how the Advergaming, is used as a tool positioning recycling companies, the sector transformation in the eastern part of the State of Mexico.

KEYWORDS: Advergaming , Recycling Companies , Transformation Sector

INTRODUCCIÓN

El sector publicitario está experimentando grandes transformaciones derivadas de los cambios sociales del consumidor, de la emergencia de nuevos valores y necesidades y muy específicamente, del desarrollo de las nuevas tecnologías de la información y la comunicación (TIC´s) que dotan de una dimensión digital a los soportes y canales comunicativos. En este contexto, el advergaming ha ampliado las posibilidades interactivas de los medios publicitarios, sumándose a la tendencia de crear conexiones con los consumidores para entretener antes que vender en la línea que marca el branded content (publicidad menos intrusiva, personaliza y que aporta valor a través de la generación de contenidos. Esos contenidos, más allá de intentar vender 24 horas al día y 7 días a la semana, lo que pretenden es conectar a la marca con el consumidor y hacerlo un "amigo" más que un cliente.). Por ese motivo se considera al advergaming una herramienta eficaz para lograr posicionar a las empresas de reciclaje de la zona oriente del Estado de México en el mercado. Desafortunadamente el gobierno local no apoya a estas micros y pequeñas empresas, así que se pretende que con ayuda del advergaming, se logre posicionar en el mercado y en la mente de los consumidores todos los productos reciclados del Estado de México.

REVISIÓN LITERARIA

Es difícil determinar el momento concreto en el que las marcas comenzaron a introducirse en los videojuegos. Sin embargo los datos recogidos por el internet Pinball Machine Database (2004-2011) determinan que, en 1964, la casa americana Chicago Coin, lanzó al mercado Mustang Machine, un juego recreativo que incluía imágenes del coche deportivo. Se desconoce la implicación de Ford en la acción, pero resulta curioso que un mes después del estreno del juego, la marca automovilística lanzara un nuevo modelo idéntico al vehículo que aparecía en el juego. La aparición del advergaming en formato digital tuvo lugar a finales de los años setenta, con la aparición de juegos rudimentarios cuya distribución estaba limitada un número escaso de copias en formato disquete, distribuidos como promociones (Clemente y Abuín, 2009: 1). A principios del siglo XX, el desarrollo del internet, la banda ancha y tecnologías como Macromedia Flash y Shockwave, desencadenaron la proliferación de advergames online y motivaron el proceso de consolidación del advergaming como herramienta de comunicación publicitaria (Selva Ruíz, 2009: 149). Desde entonces se han desarrollado varias definiciones de advergaming, entre las que destacan. "El advergaming es una nueva técnica de comunicación orientada a promocionar un producto o idea de un ambiente lúdico, bajo el formato de un videojuego interactivo o advergame" (González Díaz, 2009: 2).

"El advergaming es aquella herramienta de marketing y comunicación que sirve para promocionar marcas, organizaciones o ideas, a través de videojuegos interactivos que permiten una exposición continuada del usuario ante aquello que se publicita" (Clemente y Abuín, 2009: 1). El termino advergame fue acuñado por Anthony Giallourakis en enero de 2000 y desarrollado en la columna Jargon Watch de la revista Wired Magazine´s 2001 (Ayalon, 2007: 2). A partir de ese momento, el uso del advergame se generaliza para promocionar productos de diversas marcas por internet (Clemente y Abuín, 2009: 1). Las acciones más destacadas de advergame se han llevado a cabo en el contexto online, en gran medida, a consecuencia de la mejor distribución de tales formatos por la popularización de las conexiones de banda ancha. Sin embargo se han desarrollado exitosas acciones de advergame offline, como el "King Games Serie", Comercializado por Burger King o "Dr. House Game", distribuido por NBC Universal junto A Legacy Interactive (Martí Parreño, 2010: 79). Se dice que los advergames conllevan un proceso de producción con un mayor protagonismo de la marca, un mayor control sobre el contexto de inserción de la misma y una mayor conexión entre experiencia del juego y mensaje publicitario (Selva Ruíz, 2009: 148). Por lo tanto podemos concluir que el advergame es un videojuego producido específicamente para una marca que es la

protagonista principal de la marca, y cuyo fin principal es crear un vínculo emocional y participativo más profundo con el consumidor para lograr fidelizarse.

Los advergames son muy populares en la actualidad y se pueden encontrar muchas campañas publicitarias de varias empresas con productos diversos que presentan a su público la opción de participar en estos juegos online en sus páginas web, en sus perfiles oficiales en redes sociales o descargando aplicaciones creadas para mobile apps, algunas veces incentivando esta participación con la posible obtención de premios, a fin de afianzar lazos y atraer a nuevos clientes, convirtiéndola en una práctica publicitaria que va en aumento. Ahora no sólo son las empresas las que empiezan a preferir el uso del advergaming. Los usuarios de Internet también han expresado un fuerte aumento en la demanda de estos juegos, ya que no se trata del producto o la publicidad en sí, sino de la posibilidad de divertirse de forma individual o compartiendo momentos de ocio con sus amistades en la red. Por esto no es extraño ver muchos casos donde empresas de consolas como Wii o PlayStation se unen a distintas marcas reconocidas como Coca Cola, Nike, Red Bull, entre otras para crear desde grandes juegos para consolas hasta mini juegos gratuitos para plataformas iOs o Android que los usuarios pueden descargar desde sus dispositivos móviles y disfrutar de versiones más extensas por un pago mínimo. También es muy común que en videojuegos de sagas famosas y muy reconocidas se puedan encontrar los logos o 29 productos de las marcas que patrocinan la realización de estos juegos, que viene a ser lo mismo que la compra de espacios de publicidad.

La utilización de videojuegos y publicidad como técnica publicitaria se divide en dos ramas. La primera rama, llamada In-games, comprende juegos en los que se pueden encontrar marcas insertadas a modo de product placement. Además, los In-games pueden clasificarse como estáticos, fijos y sin variaciones, muy común en juegos de consolas; o pueden ser dinámicos, que son más complejos puesto que dependen de softwares que pueden determinar qué anuncios son de interés para cada jugador a partir del estudio de diversas variables como la localización geográfica, edad, hora de ingreso, páginas por las que llega al videojuego, entre otras. La segunda rama la denomina directamente advergaming, o la acción de crear videojuegos para las específicas necesidades de comunicación de una marca. En esta rama podemos encontrar los advergames y el Virtual World Advertising, o publicidad que se inserta en mundos virtuales o juegos conocidos como MMORPG (Multimedia Online Role Playing Game) donde grandes cantidades de usuarios experimentan otra realidad y participan de aventuras en mundos virtuales, presentándose ante otros jugadores con personajes diseñados de acuerdo a sus especificaciones, llamados avatars.

La particularidad de estos juegos que presentan la posibilidad de participar de otro mundo virtual, como SecondLife, World of Warcraft, o Ragnarok Online, es que las empresas pueden participar activamente comprando publicidad o entrando en el mundo, mediante la compra de edificios, abrir locales virtuales, establecer lugares de reunión o realizar eventos con los clientes a través de ese mundo, crear y ofrecer objetos especiales de colección relacionados con la marca que los usuarios pueden adicionar a sus avatares, y otras diversas actividades Por su público objetivo también pueden clasificarse como infantiles y adultos. El advergame infantil está claramente dirigido hacia los niños. Se caracterizan por tener un ritmo rápido de juego donde la atención del jugador está focalizada en la acción, no obstante son sencillos y carentes de estrategia. Este tipo de advergame, como Spongebob's Big Adventures de la caricatura Bob Esponja o el juego FrootLoops de la marca de cereales Kellogs, se pueden encontrar mayormente en las páginas de juegos para niños y canales infantiles como Nickelodeon, Disney Channel, Cartoon Network, entre otros. Los advergames adultos buscan generar adicción y la publicidad que presentan es posicionada adecuadamente para no molestar. Normalmente mediante product placement. Estos juegos se caracterizan por su componente viral, y son presentados online con la posibilidad de compartir la experiencia con amistades compartiendo logros y mediante colaboración para avanzar, como el juego de la popular serie de AMC, AMC's The Walking Dead Social Game, disponible para jugar a través de Facebook.

Por último, están los advergames según su finalidad. Unos son estrictamente comerciales, que es el fin más común y recurrente. Otros tienen como fin divulgar información sobre causas sociales y crear conciencia o

para servicio público. Los autores ejemplifican este último tipo mencionando el advergame Weather de la ONG ecologista Green Peace, creado para concientizar a los jugadores de las consecuencias del cambio climático (Méndiz Noruego, 2010). Ventajas del advergame, según la Asociación de Marketing Directo e Interactivo de Argentina (AMDIA, 2013)

A través de un advergame las compañías pueden acercarse a sus potenciales consumidores durante sus momentos de ocio, lo que 44 promueve un buen nivel de engagement o fidelización y recordación de la marca. Es ideal a la hora de segmentar el público objetivo de la campaña puesto que el juego puede configurarse en base a gustos y tendencias que respondan a las necesidades de un cierto segmento al cual se busque apuntar, aumentando aún más las posibilidades de fidelización y agregando más valor a la relación con los usuarios-clientes. El uso de advergames permite viralizar los contenidos gracias a las múltiples formas de compartir los juegos que ofrece la Internet y sus diversas plataformas. A diferencia de otras herramientas de marketing, el advergame es característico por ser uno de los pocos medios de publicidad que son demandados y buscados por el cliente. A estas estrategias se las conoce como comunicación pull, del verbo jalar en inglés. Su contraparte serían las comunicaciones push, del verbo empujar, que reúnen a las publicidades intrusivas e impuestas por el anunciante. Entre las herramientas de marketing pull, el advergame tiene un efecto especial en su audiencia: las sensaciones que produzca al jugador son relacionadas de inmediato con la marca o el producto. Por ello es muy importante tener en cuenta qué es lo que se busca comunicar al cliente y cómo hacerle llegar esta impresión mediante el diseño y la jugabilidad del advergame (Selva Ruiz, 2009). Entonces, el advergame viene a ser un portador de los valores de la marca o producto que se buscan hacer llegar al usuario.

METODOLOGÍA

La investigación es de tipo cualitativa ya que ha sido llevada a cabo mediante la recolección de datos que permiten conocer el significado y características primordiales del advergaming como herramienta de publicidad para las empresas de reciclaje en la zona oriente del Estado de México. Es descriptiva ya que el objetivo principal es llegar a situaciones predominantes a través del advergaming como herramienta de publicidad puede ser considerada como una ventaja de competitividad particularmente en las empresas de reciclaje. La investigación es de tipo no experimental ya que se basa exclusivamente en la observación de hechos ya existentes, su diseño es transversal debido a que las observaciones y análisis del fenómeno se llevan a cabo en un momento determinado del tiempo. En el sector de transformación en la zona oriente del Estado de México donde se elaboran productos a base de material reciclado entre casas para mascotas, tubos para drenaje y principalmente laminas para construcción de vivienda.

RESULTADOS

Como resultado se encuentra que los factores claves del éxito de una organización son aquellos que, le permiten sobrevivir y prosperar en un mercado competitivo. Para lograr este objetivo, se deben cumplir dos condiciones: Proporcionar a los consumidores lo que necesitan y la otra es sobrevivir a la competencia. Para dar a los consumidores lo que quieren, las empresas de productos reciclados deben conocer en primer lugar quienes son sus clientes, y considerarlos la base de su supervivencia. Una vez que saben cuáles son los clientes, deberá estudiar sus necesidades y sus comportamientos, es decir, las causas por las que deciden escoger una oferta en lugar de otra. A partir de ese momento, la empresa podrá trazar su estrategia para lograr la ventaja competitiva que le haga lograr el objetivo de la supervivencia.

CONCLUSIONES

Todas las empresas de productos a base de material reciclado trabajan con un promedio de quince a veinte (15-20) empelados contratados, estas pequeñas empresas no reciben apoyo gubernamental, y desconocen los tipos de programas de apoyo que otorga el gobierno. Pues esta es una actividad familiar que se ha

heredado por tradición, y no pertenecen a ninguna asociación. El financiamiento es 100% propio. En su totalidad las empresas de reciclaje, no utilizan la mercadotecnia como herramienta de posicionamiento de los productos, pero si usan la publicidad de boca en boca, así como de intermediarios que llegan de las regiones aledañas. Los consumidores son clientes fijos que compran sobre pedido. Por lo que se concluye como resultado se debe buscar el financiamiento mediante los programas de apoyo gubernamentales para las empresas de reciclaje, con el cual podrán hacer uso para la implementación del "Advergaming como herramienta de posicionamiento". Pues debido a la escasa información sobre los recursos que se otorgan mediante los programas de apoyo gubernamental y al abuso de intermediarios no es posible que las empresas de artículos reciclados lleven a cabo una herramienta de publicidad.

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LA PRODUCCIÓN DE BIOETANOL A PARTIR DE MAÍZ Y SUS IMPLICACIONES ECONÓMICAS Y SOCIALES EN MÉXICO

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RESUMEN

Las reformas energéticas en México y la búsqueda de nuevas fuentes de energía que no dañen el ambiente han generado cambios en la economía de México. La posible solución para disminuir la emisión de gases efecto invernadero es el uso del bioetanol a partir de maíz, sorgo, cebada y trigo; cultivos que se estudiaron con el objetivo de estimar las elasticidades de la demanda Marshallianas y Hicksianas mediante la aplicación del Sistema de Demanda Casi Ideal con ecuaciones aparentemente no relacionadas y el uso del Índice de Precio Stone. Los resultados muestran que el maíz es el único bien superior, su demanda aumenta a pesar que los precios incrementan. La aparente relación del uso de maíz en Estados Unidos de América para la producción de etanol ha generado especulaciones en el mercado internacional y ha afectado el precio del maíz y de la tortilla, disminuyendo la capacidad de adquisición de alimentos derivados de maíz por parte de la población de México.

PALABRAS CLAVE: Demanda; Elasticidades, Índice Stone, Biocombustibles

BIOETHANOL PRODUCTION FROM CORN AND ECONOMIC AND SOCIAL IMPLICATIONS IN MEXICO

ABSTRACT

Mexico´s energy reforms and the search for new sources of energy that do not harm the environment have led to changes in the economy of Mexico. The possible solution to reduce greenhouse gas emission is the use of bioethanol from corn, sorghum, barley and wheat; crops were studied in order to estimate Marshallian and Hicksian demand elasticities through an Almost Ideal Demand System with seemingly unrelated regressions and the Stone Index. Results show that corn was indicated as normal good, demand increases although prices increase. The apparent relationship between the use of corn in the United States of America for ethanol production has led to speculation in international market and has affected the price of corn and tortilla reducing the ability to purchase food derived from corn by population of Mexico.

JEL: COO, C13, O10, O13, Q00, Q11

KEYWORDS: Demand, Elasticity, Stone Index, Biofuels

INTRODUCCIÓN

La búsqueda de nuevas fuentes de energía que satisfagan y complementen la creciente demanda de energéticos para la producción de bienes, y la idea de que el cambio climático se debe a la quema de combustibles fósiles han generado dos efectos: en primera instancia se requiere más energía para satisfacer un crecimiento económico continuo y en segunda, se exige el uso de energías que no dañen el ambiente. Desde el año 2004, los sectores agrícola y petrolero han reflejado su importancia en esta búsqueda de energía y en el crecimiento económico de los países. México al ser un país productor y exportador de

petróleo, su economía depende de las fluctuaciones del precio del crudo. Para los años 2014 y 2015, los precios de la mezcla mexicana estuvieron por debajo de los 50 dólares el barril, disminuyendo los ingresos por este concepto, que aunado al lento crecimiento económico y a las bajas perspectivas de desarrollo del país, las finanzas nacionales se afectaron con una salida cada vez mayor de divisas por las ascendentes importaciones de granos hechas por México de Estados Unidos de América (EUA). El objetivo de la investigación fue analizar el incremento en la producción de etanol en México y EUA y su relación con el incremento en el precio del maíz y de la tortilla, sin embargo, se analizaron otros cultivos como cebada, sorgo y trigo, para medir la relación de los precios entre la producción de bioetanol y el uso como bienes alimenticios para considerar el impacto social y económico de la producción de etanol a partir de cultivos destinados directa o indirectamente al consumo humano.

REVISIÓN LITERARIA

La literatura sobre el uso de biocombustibles responde a los cambios existentes en el mundo. Para Hall (1982) obtener combustibles a partir de la biomasa era una opción aceptable. Mc Combs (1985) suponía la existencia de una relación vital entre la agricultura y la bioenergía, mientras que Zerbe (1988) consideraba que los biocombustibles tenían gran potencial de crecimiento. Las críticas sobre el daño al ambiente por la quema de energéticos fósiles han generado que países desarrollados busquen nuevas fuentes de energía para disminuir su dependencia del petróleo. Demirbas (2011), BNDES – CGEE (2008) estudian el uso de biocombustibles como una fuente de energía renovable producida con materiales naturales con contenido de azúcar o almidón que se pueda convertir en bioetanol e incluso como lo indican Zamora–Hernández *et al.* (2014) se busca generar etanol a partir de productos como la piña, la manzana y la uva. Otra opción son los residuos agrícolas, los cuales son atractivos debido a sus costos bajos y abundancia (Sarkar *et al.,* 2012). Sin embargo, el uso de alimentos básicos como la caña de azúcar y el maíz para producir bioetanol genera controversia, Bahel *et al.* (2011) establecen la existencia de una relación entre la energía y los precios de los alimentos. Estudios realizados por OECD-FAO (2007) indican que los países desarrollados como EUA, Alemania y Japón son altamente demandantes de etanol.

Otro demandante de etanol es China que requirió 3.8 billones de litros para el año 2006, cantidades proyectadas que se obtendrían de maíz como principal insumo. Alvira *et al.* (2010) señala que México es uno de los países que basa su alimentación en maíz, por lo que debe considerar el uso de éste a la producción poco convencional de energéticos y enfocarse por los biocombustibles producidos a partir de materiales lignocelulósicos que muestran ventajas económicas, energéticas y ambientales en comparación con el bioetanol producido con base en almidones de maíz o alcohol de caña de azúcar, y los residuos agrícolas son atractivos por sus costos bajos y abundancia (Sarkar *et al*., 2012), sin embargo, Talebnia *et al*. (2010), Otero-Rambla *et al*. (2009) hacen la aclaración que para el aprovechamiento de la paja de algunos cultivos como la del trigo, los costos de producción basados en la tecnología actual son muy altos. Morales *et al.* (2010) indican que la producción de bioetanol a partir de mezclas de jugos secundarios de la producción de azúcar requiere de estudios que desarrollen modelos para las etapas de preparación, molienda y clarificación para simular bajos porcentajes de error en el proceso.

METODOLOGÍA

El periodo de análisis de precios de los cultivos fue 1980 a 2014. Periodo en el cual existen registros estadísticos. Para el estudio se empleó información de cuatro cultivos: maíz (*Zea mays*); cebada (*Hordeum vulgare* L.); sorgo (*Sorghum vulgare*) y trigo (*Triticum aestivum L.*). Las variables registradas para cada uno de los cultivos fueron el precio medio rural ($\$ t^{-1}$) y cantidad producida a nivel nacional (t). Los precios medios rurales fueron obtenidos del Servicio de Información Agroalimentaria y Pesquera (SIAP, 2015). Las cantidades producidas fueron obtenidas de la Organización para la Agricultura y Alimentación de las Naciones Unidas -FAO (2015). Los precios de la tortilla fueron obtenidos del Sistema Nacional de Información e Integración de Mercados –SNIIM (2015) y el registro de salarios fueron obtenidos del

Instituto Nacional de Estadística y Geografía (INEGI). El primer análisis fue descriptivo para conocer la relación de los incrementos en los precios del maíz, la tortilla y de los salarios de la población. El análisis comparativo de las tasas de crecimiento de los precios y de los salarios se empleó la fórmula

: $Tc = \left(\frac{P_t - P_0}{P_0}\right) * 100$

Donde Tc= Tasa de crecimiento

P_t = Precio nuevo
P_0= Precio pasado.

El segundo análisis se realizó por medio del Sistema de Demanda Casi Ideal (Almost Ideal Demand System), el cual fue propuesto por Deaton y Muellbauer (1980), descrito de la siguiente forma:

$$w_i = \alpha_i - \beta_i log\theta) + \sum_j \gamma_{ij} logp_j + \beta_i \, log\left(\frac{x}{P^*}\right)$$

O bien, reordenando, se tiene la siguiente forma:

$$w_i = \alpha_i + \sum_j \gamma_{ij} \log(p_j) + \beta_i \log(X/P)$$

Donde w_i es la participación del i-ésimo bien en el gasto del grupo

α_i=son las ordenadas al origen
p_j = son los precios de los bienes en el grupo
γ_{ij}= son los coeficientes de los precios
β_i= son los coeficientes del gasto
X= es el gasto total en los bienes considerados
Log= denota logaritmo natural
P = es un índice de precios Translog, el cual se define de la siguiente forma:

$$lnP = \alpha_0 + \sum_j \alpha_j \ln(p_j) + 1/2 \sum_j \sum_l \gamma_{jl} \ln(p_j)\ln(p_l)$$

Siendo p_j, p_l los precios de los bienes en el grupo $\alpha_0, \alpha_j \; y \; \gamma_{jl}$.

Las condiciones de aditividad y homogeneidad son independientes, este modelo supone tres condiciones básicas:

Aditividad $\sum_i \alpha_i = 1, \sum_i \gamma_{ij} = 0 \; y \; \sum_i \beta_i = 0$

Homogeneidad $\sum_j \gamma_{ij} = 0 \; \forall_i$

Simetría $\gamma_{ij} = \gamma_{ji} \; \forall_i \neq j$

Se considera que el modelo empleado tiene las propiedades de ser una aproximación de primer orden a cualquier sistema de demanda derivable, con una forma funcional consistente con los datos del gasto familiar como representación flexible de cualquier sistema de demanda arbitrario (Martínez y Vargas 2004).

Otro aspecto es que el agregador de precios (P) se puede reemplazar por un índice de precios, de tal forma que es posible obtener un sistema de demanda lineal en la etapa (Ramírez *et al.* 2011) si se considera que P es factible reemplazarlo por el índice de precios Stone (Deaton y Muellbauer 1980).

$$\ln(S_p) = \sum_{i=1}^{n} w_{it} \ln(P_{it})$$

Para la especificación del modelo, se emplearon las ecuaciones lineales siguientes:

$$w_{it} = \alpha_i + \sum_{j-1}^{m} \gamma_{ij} \log(P_{jt}) + \beta_i \log\left({X_t}/{P_s}\right) + \mu_{it}$$

(i=1,2,…, m-1; t=1,2,…,T)

Para la estimación de los parámetros (α_i, γ_{ij} y β_i) se utilizó el estimador de mínimos cuadrados generalizados como el utilizado por Hernández y Martínez (2003). Las elasticidades precio propias Marshallianas, las Hicksianas y del gasto, se estimaron considerando las siguientes ecuaciones:

Elasticidades precio propias Marshallianas $\varepsilon_{ii} = {\gamma_{ii}}/{W_i - \beta_i - 1}$

Elasticidades precio propias Hicksianas $\delta_{ii} = {\gamma_{ii}}/{W_i - W_i - 1}$

Elasticidades precio cruzadas Marshallianas $\varepsilon_{ij} = {\gamma_{ij}}/{W_i - \beta_i(W_j/w_i)}$

Elasticidades precio cruzadas Hicksianas $\delta_{ii} = {\gamma_{ij}}/{w_i - w_j}$

Elasticidades del gasto $\eta_i = 1 + {\beta_i}/{w_i}$

Considerando que γ_{ij} y β_i son los estimadores de los parámetros del modelo; y w_i es la proporción media del gasto del i-ésimo bien del grupo de cultivos que se analizaron (Martínez y Vargas, 2004). La obtención de las elasticidades de cada uno de los productos se realizó utilizando el paquete estadístico Statistical Analysis System, mediante el procedimiento de regresiones aparentemente no relacionadas (SUR, por sus siglas en inglés) con la imposición de las restricciones de aditividad, homogeneidad y simetría.

RESULTADOS

El mercado de biocombustibles en los últimos años ha aumentado su demanda debido a las continuas exigencias de organismos internacionales para que los países disminuyan sus emisiones de gases de efecto invernadero, este hecho contribuye a que países como EUA, Brasil, China, Canadá y países de la Unión Europea incrementen la producción de etanol en más de un 90% en el periodo de 2007 a 2014. Estados Unidos de América genera etanol a base de maíz forrajero y en menor proporción de maíz blanco, EUA desde el año 2004 destinó para este fin el 10 % de su producción total de maíz, tres años más tarde 22 % y para el año 2014 destinó el 36.4 %. Este hecho disminuye la oferta de maíz en el mercado internacional.

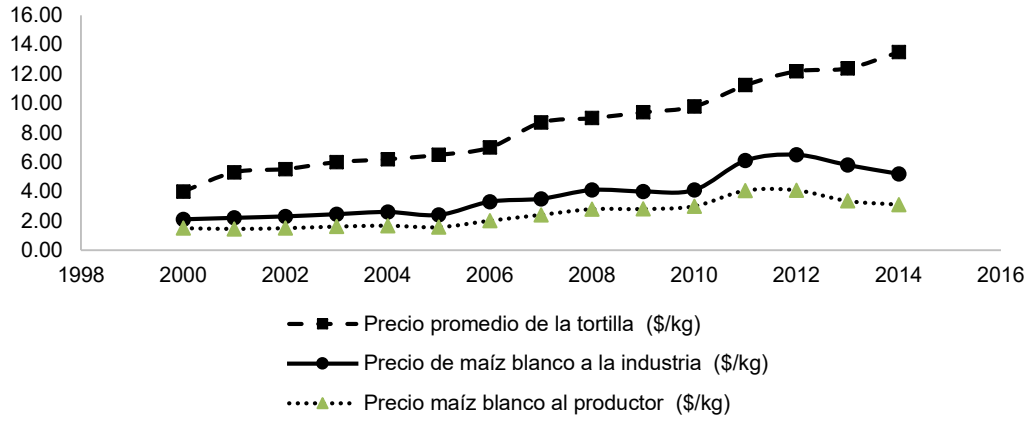
Tabla 1: Producción de Etanol en los Principales Países Productores

País /año	2007	2008	2009	2010	2011	2012	2013	2014
Estados Unidos de América	24,600	35,239	41,405	50,339	52,727	50,036	50,346	54,131
Brasil	19,000	24,519	24,900	26,201	21,097	21,111	23,723	23,431
Unión Europea	2,158	2,777	3,935	4,455	4,420	4,312	5,189	5,469
China	1,839	1,899	2,050	2,050	2,100	2,101	2,634	2,403
Canadá	799	899	1,100	1,350	1,750	1,700	1,979	1,930
México	10	25	72	90	100	120	170	175

Esta tabla permite identificar a los principales países productores de etanol en el mundo, sin hacer la diferenciación de la materia prima empleada para su producción (maíz, caña de azúcar, remolacha, sorgo dulce, trigo o cebada), En conjunto, la oferta de los principales países generan más del 70 por ciento de la producción mundial. Datos en millones de galones. Fuente: RFA y USDA FSA, 2016. Para datos de México años 2007-2008: Becerra (2009) y para años 2009-2013: Sánchez (2014).

La producción de etanol para el caso de México es muy baja y sin efectos en la oferta global, sin embargo, el aumento de la participación de EUA en la producción de etanol a base de maíz, principal socio comercial para México y el mayor productor de maíz a nivel mundial ha generado un efecto negativo en los precios a nivel internacional, lo cual genera especulaciones sobre el precio del producto. A diferencia de Brasil y los países de la Unión Europea que han incrementado la producción de etanol, la materia prima para el caso de Brasil es caña de azúcar y para la Unión Europea es remolacha o en menor proporción trigo y cebada. Estas diferencias en el uso de materias primas generaron un efecto directo e indirecto en el precio del maíz en el mercado internacional. México, fue uno de los países importadores de maíz que más se afectó por las especulaciones de los precios de este cultivo. Las especulaciones de la disminución de la oferta de maíz modificaron los precios registrados a nivel nacional que han mantenido con una ligera alza, sin embargo, no se pudo establecer una relación directa entre el precio nacional del maíz y el incremento de la tortilla. El mayor incremento del precio de la tortilla se registró en los años 2007 y 2008, coincidiendo con la crisis alimentaria de esos años.

Figura1: Comportamiento de Precios de Maíz y Tortilla En México



La relación lineal entre precios promedio registrados para productores, precio de maíz al industrial y de tortilla al consumidor muestran relación hasta el año 2010, en los años siguientes, la explicación de la alza de precios parece obedecer a variables externas al manejo y producción del cultivo en México. Fuente: SNIIM (2015) y SIAP (2015).

La producción de biocombustibles ha sido un incentivo para cambios en los precios de los bienes agrícolas y modificar su oferta y demanda. Los parámetros estimados en el modelo con las restricciones de aditividad, homogeneidad y simetría impuestas, al igual que los valores de las elasticidades Marshallianas indican que la demanda de los cuatro productos presentan signo negativo, por lo tanto se comportan como inelásticos. En relación con la elasticidad del gasto, solo el maíz se cataloga como un bien superior, lo cual implica que el aumento de una unidad en el gasto, genera un aumento de más de una unidad en la demanda. La cebada, trigo y sorgo se comportan como bienes normales. Con respecto a las elasticidades cruzadas, la mayoría

muestran una simetría en los signos, excepto por dos combinaciones (sorgo y maíz) que registran signos contrarios, por lo tanto se consideran bienes sustitutos para la producción de etanol. De los cuatro productos, el maíz es uno de los alimentos que su demanda se afecta por un incremento en el gasto, sin embargo, al ser un bien necesario para la alimentación de la población mexicana, el gobierno debe implementar subsidios para mantener la seguridad alimentaria. Si para el 2015, aumenta la demanda en un billón de galones de bioetanol puede generar incremento en el precio entre 3 y 4 % solo en el maíz (Condon, 2015), esto afecta a la economía de México, porque una tercera parte del maíz se importa de Estados Unidos de América, el cual incrementó los costos de importación en 1 500 millones de dólares en el periodo de 2006 a 2011 debido a incrementos en la demanda de etanol (Wise, 2012).

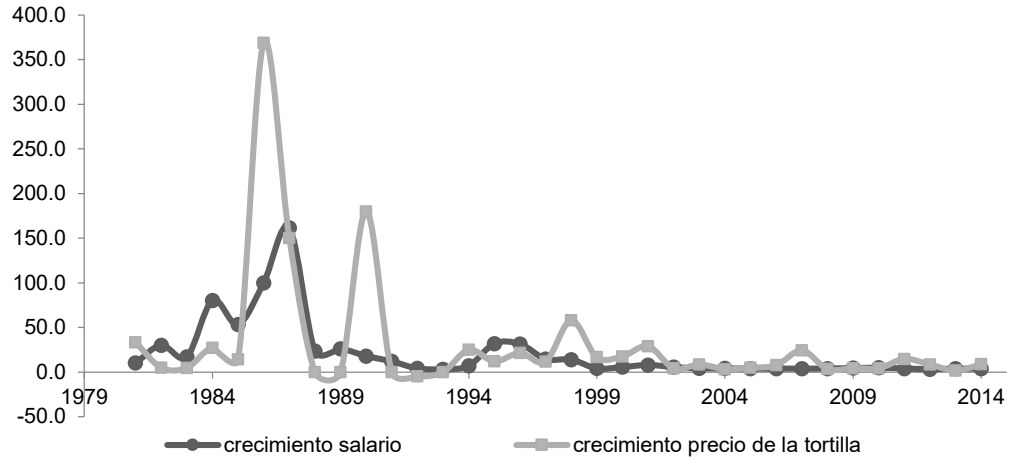
Tabla 2: Elasticidades Marshallianas y del Gasto

Cultivo	Maíz	Sorgo	Cebada	Trigo	Elasticidad Del Gasto
Maíz	-0.799	-0.127	-0.019	-0.147	1.392
Sorgo	0.079	-0.630	0.024	-0.076	0.461
Cebada	-0.357	0.129	-0.473	-0.093	0.983
Trigo	-0.290	-0.140	-0.009	-0.166	0.698

La tabla muestra el resultado del análisis de precios de un total de 32 datos comprendidos entre 1980 y 2014. El coeficiente de elasticidad estimado para el maíz indica que ante un incremento del 10 por ciento en sus precios, la demanda se reducirá en 7.9 por ciento. Sin embargo, la elasticidad del gasto como la variable más importante en la modificación de la capacidad de compra de la población mexicana, refleja mayor destino de ingreso a la compra del maíz, eso implica la necesidad de estudiar la proporción del ingreso destinado a la compra del bien en estudio. Fuente: Elaboración propia con base en cálculos, 2015.

Las implicaciones económicas y sociales a nivel mundial, consideran que los cambios en los precios de maíz provocan desequilibrio en la capacidad adquisitiva de los 900 millones de trabajadores pobres que incluyen este producto como alimento principal, de los cuales, 456 millones viven en situación de pobreza extrema (OIT, 2012), y la producción de bioetanol contribuye a nivel global con el 30 % del incremento en el precio del maíz (Hochman *et al.*, 2014). Estas implicaciones se reflejan también en México, debido a que el consumo anual per cápita de tortilla es de 85 kilogramos, aproximadamente 236.5 gramos diarios (López, 2013) considerando familias de cuatro integrantes y los precios promedios en tortillerías y en autoservicios, normalmente se deben destinar entre 4,440.00 y 5,440.00 pesos anuales a la compra de este alimento.

Figura 2: Tasas de Crecimiento del Salario Vs Crecimiento del Precio de la Tortilla



Esta figura muestra el comportamiento de las tasas de crecimiento entre los salarios y el precio de la tortilla en México, mientras que el salario ha tenido pequeños cambios, a partir del año 2007, el precio de la tortilla como bien final de consumo tiene aumentos más altos, disminuyendo la capacidad de compra de este bien para la alimentación de la población. Fuente: Elaboración propia con datos de SNIIM (2015).

Los altos precios de la tortilla consideran no solo los cambios en el consumo de la población sino también el ingreso reportado por la Encuesta Nacional de ingresos 2014 del INEGI. El ingreso corriente total decreció 3.2 % (INEGI, 2015), la pérdida del poder de adquisición en las familias se afecta considerando la gran cantidad de personas en pobreza que reportan instituciones oficiales, esto conlleva una pérdida del bienestar económico y un aumento de 5.7 % en el número de familias urbanas por debajo de la línea de pobreza (Wood *et al.,* 2011). Por lo tanto, los precios de los alimentos básicos generan un nuevo aumento en el número de personas en pobreza alimentaria y aunque los precios por el transporte disminuyen, los precios por la oferta de alimentos se incrementan, y al enviar productos alimenticios para la producción de etanol se generan contradicciones y problemas en la sociedad (Demirbas, 2009). Además que es realmente cuestionable la eficiencia energética (González y Castañeda, 2008), por ejemplo, a partir de una tonelada de maíz se obtienen 442 litros de etanol (Cardona *et al*., 2005).

Si México proyectara sustituir 880 millones de litros de oxigenantes de gasolina por etanol, necesitaría la bioconversión de 2.2 millones de toneladas de maíz, es decir el 10 y 33 % de la producción nacional para un fin no alimentario (Chuck-Hernández *et al.,* 2011). La modificación en las políticas para la producción de etanol en otros países puede afectar el mercado interno de maíz principalmente (Romero *et al.,* 2015). Estas condiciones generarán redistribución en cantidades producidas y consumidas (González y Brugués, 2010). Si se considera que para producir etanol a partir de maíz, el 65 % de los costos son para la materia prima, y se busca sustituir el 10.5 % en el consumo de gasolina, se requiere una inversión de 2 300 millones de pesos y una superficie sembrada con maíz de 1.2 millones de hectáreas con un rendimiento de 6 t ha^{-1} (Arvizú, 2011). Sin embargo, la mayoría de los pequeños y medianos productores de maíz, tienen un déficit de rendimiento con una productividad global del 57 % (Romero *et al*., 2015). Esto indica que con el tiempo se puede favorecer la producción de bioetanol pero se debe adecuar en función al cambio de precios y la tecnología existente.

CONCLUSIONES

México basa su alimentación en productos derivados del maíz, lo cual implica que se deben mantener los precios estables con el objetivo de evitar afectar la capacidad de compra de los habitantes. La producción de etanol a base de maíz ha sido una respuesta a la exigencia de emplear nuevas fuentes de energía y por lo tanto una variable que explica el incremento de los precios, debido al uso distinto a la alimentación de este producto se ha generado una especulación sobre el precio en el mercado, ocasionando cambios en la capacidad de compra de los habitantes de México que incluyen el maíz y sus derivados como parte de su dieta. Las implicaciones económicas y sociales de un incremento de los precios del maíz y de la tortilla, son muchas y preocupantes, entre ellas se debe mencionar que se pone en peligro la soberanía alimentaria del país, se disminuye la capacidad de compra e implica modificaciones en la dieta de los habitantes, en respuesta a ello, se requiere la implementación de políticas que fomenten la producción de este cultivo para hacer frente a la demanda nacional.

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ESTUDIO COMPARATIVO DE LA COMPETITIVIDAD EN LAS EMPRESAS FAMILIARES Y LAS EMPRESAS NO FAMILIARES DEL SECTOR COMERCIAL DEL VALLE DE MEXICALI

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RESUMEN

En el ámbito empresarial la competitividad hoy en día ha hecho que los mercados sean más complejos y los consumidores más exigentes, por lo cual en los contextos actuales en los que se desenvuelven las empresas están deben ser más competitivas, siendo de suma importancia el ser eficientes y obtener resultados. Las empresas familiares van creciendo, llega un momento en que es difícil que la familia pueda ocupar los puestos claves y tener todos los requerimientos y competencias necesarias, para enfrentarse a los desafíos a los que se enfrenta. En la presente investigación se encuestaron a 75 empresas del sector comercial del Valle de Mexicali, resultando 46 empresas familiares (EF) y 29 empresas no familiares (ENF). El objetivo fue determinar un análisis comparativo del nivel de competitividad de las EF y las ENF a través del mapa de competitividad que maneja el Banco Interamericano de Desarrollo, resultando que las EF presentan un nivel del 65 % y las ENF un 76 % de competitividad respectivamente y por último se analizó solo a las EF en materia de sucesión a efectos de determinar el estado que guardan en dicho tema, resultado que solo el 26% cuentan con un plan de sucesión por escrito. Por lo tanto es necesario que las EF cuenten con un plan estratégico, que deben conocer los empleados de la organización, para obtener los resultados esperados y lograr sobrevivir en los mercados actuales.

PALABRAS CLAVES: Competitividad, Empresas Familiares, Empresas No Familiares, Sucesión

ABSTRACT

In the sphere of business competitiveness today has made the markets are more complex and more demanding consumers, by which the current contexts in which companies operate are should be more competitive, remains of paramount importance to be efficient and get results. Family businesses grow, there comes a time in that it is difficult for the family to occupy the key positions and have all the requirements and skills required to face the challenges it faces. In the present investigation were surveyed to 75 companies in the commercial sector of the Mexicali Valley, resulting 46 family businesses (EF) and 29 non-family enterprises (ENF). The objective was to determine a comparative analysis of the level of competitiveness of the EF and the ENF through the map of competitiveness that handles the Inter-american Development Bank, proving that the EF have a level of 65 per cent and the ENF a 76 per cent of competitiveness respectively and finally was analyzed only to the EF in the matter of succession for the purposes of determining the condition saved in that topic, result that only 26% have a succession plan in writing. It is therefore necessary that the EF have a strategic plan, which should be familiar with the employees of the organization, to get the expected results and survive in today's markets.

KEY WORDS: Competitiveness, Family Businesses, Non-Family Enterprises, Succession

INTRODUCCIÓN

En un estudio realizado por Flores, (2013), las empresas familiares representan un rubro importante en la economía de México ya que el 90% de estas organizaciones son familiares y el 80% de los nuevos empleos

en la última década han sido creados por las mismas (Urzúa, 2012). En un estudio que realiza (García 2011), en el que hace referencia de que en el país el 99% del total de las empresas que equivalen a unos cuatro millones, son catalogadas como micro, pequeñas y medianas empresas (OCDE, 2007; INEGI 2006). De acuerdo con INEGI (2009), el comercio es la actividad mediante la cual se intercambian, venden o compran productos y es la actividad económica que tiene el mayor número de establecimientos en el país. En México existen 3, 724, 019 empresas familiares en todo el país, de los cuales 98.35% se concentran en comercio, durante el 2003, en México existían 1,580,587 establecimientos dedicados al comercio. En 2008, se contabilizaron 1,858,550, lo cual significa un aumento de más de 17% en cinco años, monto que representó el 49.9% del total de las unidades económicas del país. Según los Censos Económicos de INEGI (2009), del total de personal remunerado en las actividades de comercio, 60.2% fueron hombres y 39.8% mujeres. Flores, (2013) De acuerdo con una estratificación de los establecimientos micro, pequeños, medianos y grandes, se mencionada por Flores (2013) considera tanto al personal ocupado dependiente del establecimiento (personal remunerado, familiares, propietarios y meritorios), como al no dependiente de la razón social (quienes cobran exclusivamente por honorarios o comisiones, o que son suministrados por otra razón social). En las actividades comerciales, los micro establecimientos representaron el 97.1 del total de las unidades económicas y el 65.1% del personal ocupado total. Del total de establecimientos, los que representaron la mayor producción bruta total fueron los grandes (101 y más personas) con 32.8%, seguido por los micro (de 0 a 10 personas) con 27.6%, según los resultados de los Censos Económicos (INEGI, 2009)

El ámbito empresarial es cada vez más competitivo, los mercados son complejos y los consumidores son más exigentes, por lo cual en los contextos actuales en los que se desenvuelven las empresas están deben ser más competitivas, siendo de suma importancia el ser eficientes y obtener resultados. Las empresas familiares van creciendo, llega un momento en que es difícil que la familia pueda ocupar los puestos claves y tener todos los requerimientos y competencias necesarias, para enfrentarse a los desafíos a los que se enfrenta. Por lo tanto es necesario que las empresas familiares cuenten con un plan estratégico, que deben conocer los empleados de la organización, para obtener los resultados esperados y lograr sobrevivir en los mercados actuales. (Flores, 2013) En el presente trabajo se presenta en primer lugar, con una revisión teórica acerca de las empresas familiares y su clasificación, así como de la empresa familiar, los conceptos de la competitividad empresarial, el mapa de competitividad que maneja el Banco Interamericano de Desarrollo; en segundo lugar, explicaremos la metodología empleada, la población escogida y cómo se han recogido los datos; en tercer lugar, realizamos la comparación entre el grupo de empresas familiares y empresas no familiares mediante la evaluación que hace el mapa de competitividad, y, en cuarto lugar, se presentan las conclusiones que recogen de manera resumida los principales resultados obtenidos en la presente investigación.

REVISION LITERARIA

Empresas familiares y No familiares

Es importante mencionar a los diversos autores que han definido la empresa familiar en la literatura de las características de las empresas familiares y su funcionamiento, por lo tanto en un estudio realizado por Flores (2014), hace referencia a Urzúa (2012), quien menciona a la empresa familiar como el ente económico donde la dirección general, así como los puestos claves para la toma de decisiones, son ocupados por personas con lazos consanguíneos que se pueden considerar dueños, parciales o totales de la empresa. En tanto que Betancourt, (2009), consideran que son una organización controlada y operada por dos o más miembros del grupo familiar con la intención que la empresa continúe en propiedad de la familia. En tanto que en el mismo estudio de Flores (2013) se menciona que Román (2009), menciona que una definición integral de empresa familiar establece que éstas son una síntesis única de los siguientes elementos: a) control sobre la propiedad (15% o más) por parte de dos o más miembros de una familia o asociación de familias; b) influencia estratégica de los integrantes de la familia en la dirección de la empresa; c) interés por las

buenas relaciones familiares; d) interés en la continuidad de la empresa de generación a generación (Poza, 2004). Asimismo en el estudio Flores (2013), de acuerdo con Llanos (2011), en las empresas familiares en su gestación y desarrollo normalmente es crítico el rol del patriarca y dado el perfil de estas empresas en sus primeras etapas son lideradas por un miembro de la familia, quien pocas veces es un profesional con experiencia en gestión de empresas o con conocimiento profesional de la industria donde la compañía compite (Sanz, 2009). La mayoría de ellos tiene una gran visión y coraje, crean una empresa por necesidad, a base de intuición y con conocimiento del negocio por su experiencia laboral (Sanz, 2009), en tanto que Llanos et al., (2011), estos emprendedores comparten un excepcional conjunto de características: resiliencia frente a reveses iniciales, alta tolerancia a la incertidumbre del entorno y una incansable dedicación al trabajo, pero también una obstinación con la primacía de la empresa, una confianza en su propio juicio que a menudo excluye las opiniones de otros y un modelo de organización controlador y centralizador de la empresa (Lansberg y Gersick, 2006). Es común en las empresas familiares encontrar un alto grado de informalidad y ausencia de herramientas administrativas y de planeación (Jiménez, 2009).

De acuerdo con Chua, (2004) los negocios familiares son únicos, como consecuencia del involucramiento de los miembros de la familia en la propiedad, la gestión y el potencial transferencia generacional. Galve (2002) señala que el solapamiento institucional entre la familia y la empresa genera conflictos específicos en la empresa familiar. Andrade (2002) establece las diferencias generales entre las empresas familiares contra empresas no familiares, clasificándolas en rangos tales como: propiedad, nexos afectivos con los propietarios, visión y futuro, poder y control de la actividad empresarial, continuidad del negocio, legitimidad, valoración de la propiedad, empleo salarios y dividendos, confianza, disciplina y comunicación. Para efectos de este estudio se realiza el análisis de los rangos de poder y control de la actividad empresarial y continuidad del negocio, tal como a continuación se detalla en la Tabla 1.

Tabla 1: Diferencias Entre las Empresas Familiares y no Familiares

Rango	**Empresa Familiar**	**Empresa No Familiar**
Poder y control de la actividad empresarial	Forma sucesoral (hereditario)	No son determinados por factores hereditarios
Continuidad del negocio	Podría ser cuestionada, como consecuencia de una no aceptación de la sucesión	La legitimidad está amparada por la base legal

Fuente: Información basada en Andrade, (2002).

Competitividad Empresas familiares, no Familiares y las Pequeñas y Medianas Empresas

En cuanto a la competitividad, no es un estadio a alcanzar sino un proceso continúo de esfuerzos conjuntos, hacia la adquisición de atributos diferenciables, en el que los resultados se obtienen a largo plazo. (Horta y Jung, 2002).El Instituto Mexicano para la Competitividad, conocido por sus siglas, por IMCO, (2011), define la competitividad como la capacidad de atraer y retener inversiones. La definición implica que para poder atraer y retener inversiones, es necesario que un país ofrezca las condiciones integrales aceptables en el ámbito internacional, para maximizar el potencial socioeconómico de las empresas y personas que en él radican y además, incrementar de forma sostenida su nivel de bienestar, más allá de las posibilidades intrínsecas, que sus propios recursos, capacidad tecnológica y de innovación ofrezcan y todo ello, con independencia de las fluctuaciones económicas por las que el país atraviese (Vega, 2013). De acuerdo con un estudio realizado por Vega (2013), es importante para efectos de la investigación, determinar la posición competitiva de México y de acuerdo con datos de la Organización para la Cooperación y el Desarrollo Económico (OCDE), en el 2009, México ocupó la posición número sesenta y seis de competitividad a nivel mundial. Asimismo, la posición competitiva del estado de Baja California, de acuerdo a los indicadores de competitividad de los estados del país, en el índice general de competitividad de 2007, Baja California, ocupa el cuarto lugar a nivel nacional. Además, se encuentra en el cuarto lugar en desempeño económico, séptimo lugar en eficiencia gubernamental, el cuarto lugar en eficiencia en los negocios, y en séptimo lugar en infraestructura. (Campos, 2009) Las organizaciones competitivas, serán la base para que

la economía de un país sea fuerte y sólida. Todo se puede lograr si un país cuenta con población competente, lo cual significa gente capaz de crear e innovar, que cuente con las facultades necesarias para desarrollar y operar sistemas tanto tecnológicos, como organizacionales, que generen satisfactores de óptima calidad (Cantú, 2001).

Competitividad de Las Pequeñas y Medianas Empresas Familiares

En el entorno actual de dura competencia global, un producto de alta calidad puede perder su ventaja competitiva si el entorno de apoyo (marco regulatorio, infraestructura empresarial) es inadecuado. La creación o actualización de dicho entorno es esencialmente una tarea conjunta entre los sectores públicos y privados, donde el gobierno juega un rol principal en la creación de un entorno propicio al comercio (ONUDI, 2013). La competitividad, es el grado en que un país, Estado, Región o empresa produce bienes o servicios bajo condiciones de libre mercado, enfrentando la competencia de los mercados nacionales o internacionales, mejorando simultáneamente los ingresos reales de sus empleados y consecuentemente la productividad de sus empresas (Porter, 1993). Las empresas tienen una necesidad constante sobre la información y conocimientos especializados que la lleven a la modernización, se recurre a la tecnología para la eficiencia de los procesos al igual que la mejora de la gestión. Un aspecto trascendental para la falta de competitividad es que la mayoría de las PYMES son de carácter familiar y surgieron con la finalidad de satisfacer necesidades básicas de la familia y no con una visión de desarrollo y competitividad. Por ende estas empresas carecen de planes de crecimiento a mediano y largo plazo (Anzola, 2002).

Contexto del Valle de Mexicali

A principios del siglo XX el llamado Valle de Mexicali correspondía a la parte sur de la gran llanura aluvial que formo el rio Colorado a través de miles de años de acarreo de detritos (Walther, 1996). Al norte se encontraba, como hasta la fecha, la línea divisoria; al sur el golfo de California; al oeste el complejo montañoso cerro Centinela-sierra Cucapá-cerro El Mayor; y al este el cauce del rio Colorado que corría adyacente a la mesa de San Luis hasta 1909, y por consiguiente el rio era el límite con el estado de Sonora. Posteriormente cambio su cauce (idem). En agosto de 1945, los representantes del estado de Sonora y del Territorio Norte de la Baja California, levantaron y firmaron las actas correspondientes a la demarcación de la nueva línea divisoria entre las dos entidades federativas. Así se origino el valle de San Luis Rio Colorado en Sonora (Walther, 1996).

Mapa de Competitividad del BID

El mapa de competitividad ha sido desarrollado con el auspicios del Banco Interamericano de Desarrollo (BID) por lo centros de desarrollo empresarial CDEE (Centro de desarrollo del Espíritu Empresarial Icesi). Fue diseñado para realizar el diagnóstico organizacional de la PYME, visualiza a la organización como un sistema integrado por nueve áreas que al interconectarse entre sí mejoran el desempeño de la organización (Martínez y Álvarez, 2006). Es una herramienta de diagnóstico que se aplica al interior de la empresa y permite conocer el estado inicial de cada empresa frente a la competitividad, identificando las áreas en las que presenta fortalecimiento y en los que tiene debilidad, con el propósito final de desarrollar planes de acción que conduzcan el mejoramiento de la competitividad de la empresa. Además de determinar el nivel de competitividad de las empresas de acuerdo del estudio de las diferentes áreas que la conforman, representa de forma gráfica los rasgos y características de la competitividad de la misma.
Los aspectos que considera el Mapa de competitividad del BID se muestran en la Tabla 2.

Tabla 2: Mapa de Competitividad. Áreas de Análisis e Indicadores

Áreas de competitividad	Indicadores
1. Planificación estratégica.	Proceso de Planeación Estratégica Implementación de la Estrategia
2. Producción y operaciones, aprovisionamiento, logística.	Planificación y proceso de producción - Capacidad de producción Mantenimiento Investigación y desarrollo Aprovisionamiento Manejo de inventarios Ubicación e infraestructura
3. Aseguramiento de la calidad.	Aspectos Generales de la Calidad Sistema de Calidad
4. Comercialización.	Mercado Nacional: Mercadeo y Ventas, Servicios, Distribución Mercado Exportación: Plan exportador, Producto, Competencia y mercadeo, Distribución física internacional, Aspectos de negociación, participación en misiones y ferias.
5. Contabilidad y finanzas.	Monitoreo de Costos y Contabilidad Administración Financiera Normas Legales y Tributarias
6. Recursos humanos.	Aspectos Generales Capacitación y Promoción del Personal Cultura Organizacional Salud y seguridad industrial
7. Gestión ambiental.	Política Ambiental de la Empresa Estrategia para Proteger el Medio Ambiente Concientización y Capacitación del personal en Temas Ambientales Administración del Desperdicio
8. Sistemas de información.	Planeación del Sistema Entradas Procesos Salidas

Fuente: Saavedra, 2012.

El mapa del BID consta de los siguientes componentes:

Base datos: en esta parte se identifica el sector al que pertenezca la empresa participante.

Calificación: El componente está constituido por 8 áreas de la empresa que se evalúan para determinar su competitividad. Cada área está conformada por sub áreas, las cuales se mencionan a continuación para efectos de clarificar los conceptos que se manejan. La calificación de cada una de las subáreas, se hace a partir de una serie de preguntas relacionada con cada área si una pregunta se deja en blanco es porque no se aplica para la empresa, las que se califiquen debe hacerse en un rango de 1 a 5, teniendo en cuenta que la mínima calificación es 1 y la máxima es 5. Mapa de la empresa, Con base en la calificación obtenida por la empresa en cada área de acuerdo con el cálculo que internamente hace la herramienta se determina el nivel de competitividad de la empresa. Mapa por áreas, este mapa muestra no sólo la evaluación de cada área sino también de cada uno de los puntos a tratar pues dentro del cuestionario un grupo de preguntas evaluó un punto fundamental de cada área. Componente gráfico, muestra los resultados de manera gráfica tanto en términos globales como por cada una de las áreas.

METODOLOGÍA

Se trata de un estudio transversal y descriptivo, que se realizó en los meses de Mayo y Junio de 2013. Los participantes que se estudiaron fueron las PYMES del sector comercial del Valle de Mexicali, de acuerdo al SIEM existen 167 empresas registradas que se tomaron como base, las cuales se procedieron a encuestar. Sin embargo debido a que la mayoría de las empresas no se les encontró de acuerdo a la información

recabada en el portal del SIEM, se procedió a realizar un muestreo de conveniencia, aplicando las encuestas a empresas en donde se tuviera el acceso a la información, ya que el mapa del BID maneja información de las diferentes áreas internas de la empresa, para efectos de esta investigación fueron 75 empresas encuestadas. El instrumento de medición que se elaboró para la presente investigación, fue construido partiendo del cuestionario para diagnosticar a la empresa familiar que utiliza Imanol Belausteguigoitia (2004), del cual se tomaron algunas preguntas para caracterizar a la empresa familiar y determinar el estado que guardan éstas empresas con respecto a la sucesión, las demás preguntas se tomaron del Mapa de Competitividad que maneja el Banco Interamericano de Desarrollo (BID) el cual mide cada una de las áreas de la empresa, mostrando las fortalezas y debilidades de la misma, mejorando el desempeño de la organización y con ello su competitividad, de este último se tomaron las ocho áreas con el fin de determinar el nivel de competitividad de las EF y las ENF.

RESULTADOS

Es importante mencionar que esta investigación presentará los resultados obtenidos basados en el promedio de las respuestas para efectos de poder realizar el análisis comparativo de las EF y las ENF. Se aplicaron un total de 75 encuestas, de las cuales el 61% (46) son EF y el 39 % (29) son ENF. El sector en el que se ubican las empresas corresponde para el caso de EF un 33% en comercio al por mayor y un 67% comercio al por mayor, para las ENF el 35% se ubican en comercio al por mayor y el 65% comercio al por mayor. La Tabla 3 muestra los principales giros de las empresas participantes, destacando el 26 % en EF y 37.9 % en ENF corresponde al giro de abarrotes, alimentos, bebidas, hielo y tabaco, por otra parte el 13 % en EF y el 13.7 % en ENF en el giro agrícolas, agropecuarias y forestales, el 15.2% en EF así como 13.7% de ENF en Otros, sobresale el 15.2 % de las EF que se muestra superior al de ENF la cual mantiene un porcentaje de 3.4 en el giro de construcción, ferretería, tlapalería y vidrios, a su vez predomina en el giro de cuidado de la salud, farmacias, tiendas naturistas y lentes, la ENF con un 13.7 %.

Tabla 3: Principales Giros de las Empresas del Sector Comercial del Valle de Mexicali

Tamaño	EF	ENF
Abarrotes, alimentos bebidas, hielo y tabaco.	26%	37.9%
Agrícola, Agropecuarias, y forestales, materiales de desecho	13%	13.7%
Autoservicios y departamentales.	10.8%	6.8%
Construcción, ferretería, tiendas, naturistas, lentes.	15.2%	3.4%
Cuidado de la salud, farmacias, tiendas naturistas, lentes.	6.5%	13.7%
Joyería, perfumería, regalos, artículos religiosos, deportivos, mascotas.	4.3%	3.4
Ropa, productos textiles, calzado, bisutería, mercería	8.6%	6.8%
Otros.	15.2%	13.7%

Fuente: elaboración propia en base a los resultados de las 75 empresas encuestadas. (2015)

A continuación se muestra el nivel de competitividad por EF y ENF, de acuerdo a la evaluación de las 8 áreas que maneja el mapa de competitividad, se puede apreciar que las ENF mantienen un porcentaje mayor de calificación comparado con las EF en todas las áreas evaluadas (Ver Tabla 3).

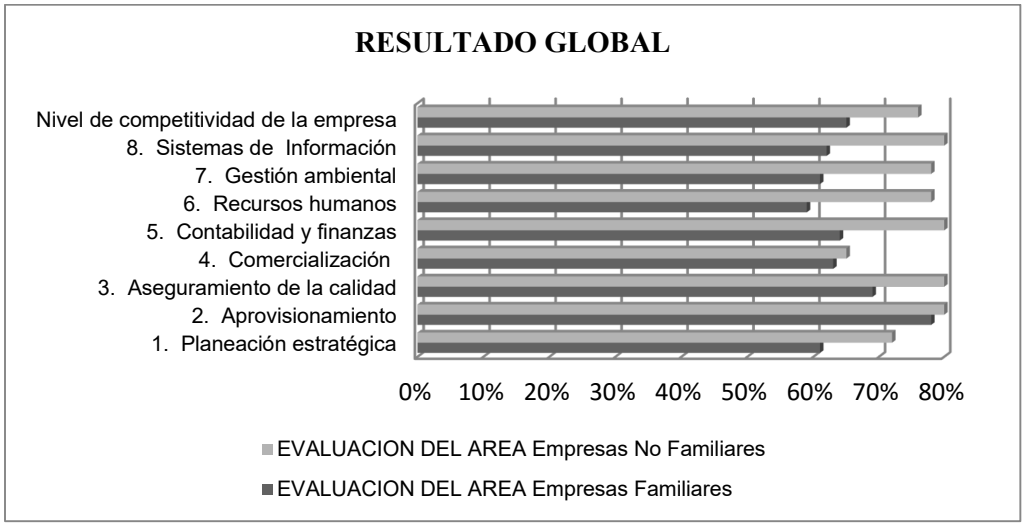
Tabla 4: Resultados de mapa de competitividad y evaluación comparativa EF y ENF

mapa de competitividad		
	EVALUACIÓN DEL ÁREA	
	Empresas Familiares	Empresas No Familiares
1. Planeación estratégica	61%	72%
2. Aprovisionamiento	78%	80%
3. Aseguramiento de la calidad	69%	80%
4. Comercialización	63%	65%
5. Contabilidad y finanzas	64%	80%
6. Recursos humanos	59%	78%
7. Gestión ambiental	61%	78%
8. Sistemas de información	62%	80%
Nivel de competitividad de la empresa	65%	76%

Fuente: elaboración propia en basado en los promedios de las respuestas por área de las 75 empresas encuestadas.

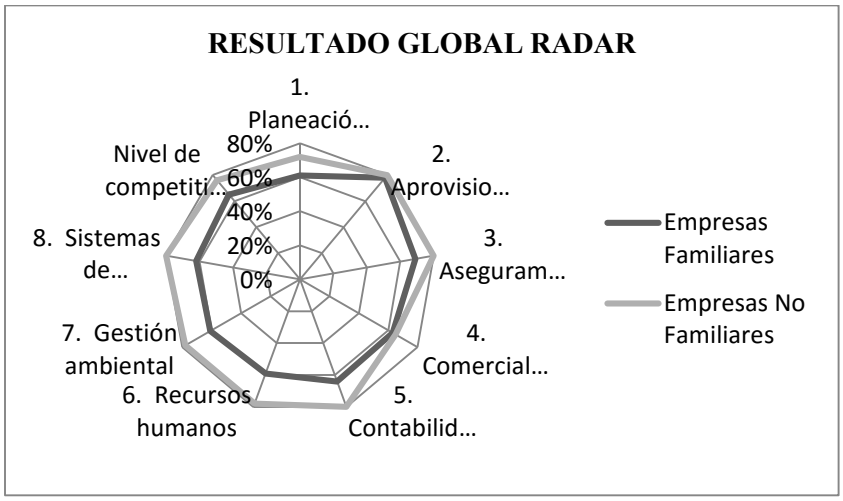
Una vez obtenido los resultados generales por tipo de empresa, se procedió a graficar de manera general la evaluación obtenida, como se aprecia en las siguientes figuras 1 y 2 el nivel de competitividad en las EF y ENF, es notorio que el porcentaje que representan estas últimas es superior a las EF con un 11 por ciento en cuestión global, al igual que en las distintas áreas esta sigue siendo superior.

Figura 1: Resultado global comparativo del Nivel de competitividad en las EF y ENF



En esta figura se muestra la representación gráfica de los resultados globales obtenidos de los promedios de las respuestas por área de las 75 empresas encuestadas.

Figura 2: Comparativo del Nivel de Competitividad en las EF y ENF (Tipo Radar)



En esta figura se muestran los resultados comparativos globales basados en los indicadores que mide el mapa de competitividad del BID en base a los promedios de las respuestas por área de las 75 empresas encuestadas.

Por otra parte, respecto al tema de Sucesión se procedió a analizar solo a las EF siendo éstas las que manejan estos temas dada la naturaleza y condiciones de las mismas por ser EF, por lo que los principales resultados se muestran a continuación (Ver Tabla 5).

Tabla 5: Resultados de EF en materia de Sucesión

Item	Empresas Familiares
Existe un plan de sucesión por escrito	26%
El sucedido ha determinado cuándo y cómo se retirará de la empresa	18%
El sucedido sabe cómo hará la sucesión, particularmente en temas de propiedad, y lo ha comunicado a sus familiares	25%
Los sucesores aprueban la forma en que se planea la sucesión	23%
El sucedido ha hecho testamento de todas sus pertenencias y lo ha comunicado a los miembros de la familia	21%

Fuente: elaboración propia en basado en las de las respuestas de las 46 empresas familiares encuestadas.

CONCLUSIONES

En este trabajo de acuerdo al análisis que se realizó en las empresas del sector comercial del Valle de Mexicali se observó lo siguiente: Las EF del sector comercial del Valle de Mexicali representan un 61% de la población encuestada, mientras que las ENF representan el 39 %. El sector en el que se ubican las empresas corresponde para el caso de EF un 33% en comercio al por mayor y un 67% comercio al por mayor, para las ENF el 35% se ubican en comercio al por mayor y el 65% comercio al por mayor. El resultado global de acuerdo al mapa de competitividad arroja que el nivel de competitividad de las EF es de un 65 %, y las ENF muestran un nivel del 76 %, situación que muestra que las ENF poseen estructuras internas más sólidas que las EF. Los resultados en las EF marcan la diferencia entre los niveles de competitividad de cada área, destacando como áreas prioritarias a mejorar en orden de importancia la de Recursos Humanos, Contabilidad y Finanzas, Sistemas de Información, Gestión Ambiental y por último con una diferencia menor la de Planeación Estratégica, sin embargo conscientes de la importancia que tiene la realización de planes de crecimiento a mediano y largo plazo, es importante que se tome en consideración ésta área, situación que las llevará a elevar su nivel de competitividad.

En lo que respecta al tema de sucesión en la EF el resultado muestra que solo el 26% tienen un plan de sucesión por escrito, el 18% de las EF el sucedido ha determinado cuándo y cómo se retirará de la empresa, situación que puede poner en desequilibrio a la empresa debido a que no existe una planeación anticipada, ya que solo el 25% de las EF el sucedido sabe cómo se hará la sucesión en la empresa, por otra parte solo el 23% de las EF los sucesores aprueban la forma en que se planea la sucesión, y el 21% de las EF el sucedido ha hecho testamento de todas sus pertenencias y lo comunicado a los miembros de la familia, éstos resultados muestran una situación que tiene que considerarse en el corto y mediano plazo si se quiere lograr una permanencia y estabilidad a futuro de la empresa. Por último, por tratarse de un estudio transversal da pie a realizar otros estudios o investigaciones para determinar las estrategias para mejorar la competitividad, favoreciendo la permanencia de estas empresas y con ello beneficiando el desarrollo económico de una región como es el caso del Valle de Mexicali.

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EL COMPROMISO ORGANIZACIONAL DE LOS TRABADAJORES EN PEQUEÑAS EMPRESAS

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RESUMEN

En la actualidad el compromiso de las personas con la organización constituye un activo importante, puede ser uno de los mecanismos que tiene la dirección de recursos humanos para analizar la lealtad y vinculación de los empleados con su organización. El propósito del presente trabajo de investigación fue identificar los componentes del compromiso organizacional y analizar su relación en Pequeñas Empresas de la industrial metal–mecánica de Monclova, Coahuila Para la realización de este estudio se determinó que la Muestra fuese por consenso, formada por 120 trabajadores a quienes se les aplicó un cuestionario estructurado, para la recolección de datos se utilizó un instrumento de Compromiso Organizacional de Meyer y Allen (1991), tipo escala de Likert, compuesto por 21 ítems en el cual se evaluó el Compromiso Afectivo, de Continuidad y Normativo. El análisis de fiabilidad del cuestionario arroja un Coeficiente de Alpha de Cronbach de 0.898. Una vez tabulados los datos, el tratamiento estadístico consistió en calcular Frecuencias, Medias, Coeficientes de Contingencia y Niveles de Significancia, usando el programa SSPS (versión 19.0).

PALABRAS CLAVE: Compromiso Organizacional, Compromiso Afectivo, Compromiso de Continudad y Compromiso Normativo

THE ORGANIZATIONAL COMMITMENT OF WORKERS IN SMALL BUSINESSES

ABSTRACT

Today the commitment of people with the organization is an important asset, can be one of the mechanisms which has the human resources. Division to analyze the loyalty and involvement of employees with their organization. The purpose of the present research was to identify the components of to organizational commitment and analyze their relationship in small enterprises in the metal – mechanical industry of Monclova, Coahuila. To conduct this study determined that the sample was by consensus, formed by 120 workers eho applied a structured questionnaire for collection of data was used an instrument of organizational commitment of Meyer and Allen (1991), type scale Likert, composed of 21 items which evaluated the Affective Commitment, Continuity and Normative. The analysis of reliability of the questionnaire yields a Coefficient Alpha of Cronbach's of 0.898. Once tabulated data, statistical treatment consisted of calculating frequencies, means, contingency coefficients and Significance Levels, using the SPSS program (version 19.0).

KEYWORDS: Organizational Commitment, Affective Commitment, Commitment to Continuity and Normative Commitment

INTRODUCCIÓN

El entorno económico actual, los cambios tecnológicos y sociales derivados del crecimiento del conocimiento y la búsqueda constante de elementos competitivos han hecho que la administración de personas en una organización sea más complicada, es decir, existe una relación positiva entre la eficacia de

las persona y el logro de objetivos organizacionales. Todos los recursos son importantes en una organización, los recursos financieros, tecnológicos, entre otros pueden ser competitivos. Sin embargo las personas las que hacen la diferencia en una organización, a través de las habilidades, el entusiasmo, la satisfacción en el trabajo y la lealtad hacia la organización de los trabajadores influyen sobre los resultados, la calidad, la productividad y la competitividad de la organización.

Una organización es exitosa, a través del capital humano, ya que es uno de los mecanismos que tiene la dirección de una empresa para analizar la lealtad y vinculación de los empleados con su organización, a esto le llamamos Compromiso organizacional. Es importante para las empresas conocer no sólo el tipo, sino también el grado de compromiso de sus miembros. Para Álvarez et al. (2010) el compromiso comprende un acto emanado de una autoridad competente, una obligación o contrato realizado entre personas, pero también una actitud positiva y responsable asumida frente un propósito., objetivo actitud humana. El buen funcionaimiento de una organización necesita de actividades innovadoras y espontáneas por parte de sus empleados que vallan más álla de las exigencias de sus descripciones de puesto, y de igual forma, se necesitan personas comprometidas con los objetivos ogranizacionales. Meyer y Allen (1991) señalan que el Compromiso organizacional es una de las tres actitudes hacia el trabajo más estudiadas, ádemas de la satisfacción y la participación; éstos autores entienden el Compromiso organizacional como el proceso mediante el cual las metas de la organización y las metas individuales se integran más. El tema de esta investigación está centrado en identificar los componentes del compromiso organizacional y analizar su relación en Pequeñas Empresas de la industrial metal–mecánica de Monclova, Coahuila.

REVISIÓN LITERARIA

El compromiso con la organización es un tópico del comportamiento organizacional que en las últimas décadas ha recibido especial atención, por ser considerado que brinda garantía a resultados de gran relevancia para la organización en términos de productividad y actitudes de los empleados (Antón & González, 2000). Existe una gran variedad de definiciones y medidas de compromiso organizacional, todas llevan implicitas los componentes afectivos, normativos y de continuidad. Por lo cual el compromiso se manifiesta por el deseo de las personas de estar y continuar en la organización por una causa sentimental (Buchanan, 1974); o por el conjunto de normas politicas y procedimientos que obligan a las personas a continuar dentro de la organización o de realizar un esfuerxo adicional; tambien la preferncia ante la comparacion hecha entre los beneficios ofrecidos por otras organizaciones.

Dominguez, et al., (2013). Existen tres tipos de dimensiones para el compromiso organizacional que maneja Meyer y Allen (1997), lo cual no significa que existan tres variables distintas, sino que en realidad es una sola, pero en tres facetas. Las tres dimensiones del compromiso organizacional son: a).- Compromiso Afectivo.- Según Meyer y Allen (1991), es aquel que describe una orientacion afectiva que siente el empleado hacia la organización por lo que es aquella fuerza interna, que identifica al individuo con la organización, lo que a su vez, impacta directamente la participación e involucramiento emocional que muestra éste para con su organización. b).- Compromiso Normativo.- Para Morrow, citado en Bayona (1995) el compromiso nominativo es aquel que se refiere a ese sentimiento de obligatoriedad que tiene el sujeto, para con la empresa, ya que el permenecer dentro de está, es aquello que considera correcto; como una forma de lealtad con la organización, sin importar cuánto pueda sentirse satisfecho o en u defecto insatisfecho con su trabajo. c).-Compromiso de Continuidad (necesidad).- Es el grado en que un individuo percibe que debe permanercer en su organización. En otras palabras Meyer y Allen (1991) exponenen que es muy viable encontrar una tendencia consistente de los empleados respecto a inversiones en tiempo y esfuerzo que se perderían en caso de dejar la organización, o sea de los costos financieros, físicos y psicológicos en los cuáles infiriera retirarse, como a su vez de la incertidumbre psicológica que genera el encontrar otro empleo, en otras palabras, se podría decir, que existe un beneficio asociado con continuar participando en la organización y un costo asociado a irse.

Maldonado-Radillo et al. (2011). Llevaron a cabo un estudio donde el propósito era describir el nivel de compromiso organzacional de los empleados y la relación entre el compromiso organizacional y los factores que lo integran; los resultados obtenidos muestran que la mayoría de los empleados tienen un compromiso definideo como normal con su organización; además, recelan las relevaciones entre los factores y el compromiso organizacional.

METODOLOGÍA

El diseño metodológico corresponde a una investigación de campo, transversal, cuantitativa y de tipo descriptivo. La Muestra se determinó por consenso ya que incluye a la población total de los trabajadores de pequeñas empresas de la industria metal – mecánica; conformadas por un total de 120 sujetos.

A continuación se presenta en la Tabla 1 la operacionalización de las variables consideradas en el instrumento de medición del Compromiso Organizacional, los contenidos operacionales (indicadores) de cada dimensión, definición conceptual y los números de los reactivos correspondientes a cada una de ellas.

Tabla 1: Operacionalización de Variables del Compromiso Organizacional

Dimensión	Definición	Indicadores	Preguntas
Componente Afectivo	Disposición de los trabajadores a involucrarse e identificarse con la organización. (Meyer y Allen, 1997)	Identificación con la organización.. Involucramiento con la organización	1,2,3,4,5,6 y 7
Componente Normativo	Sentido de obligación que sienten los trabajadores de permanecer en la empresa. (Meyer y Allen, 1997)	Lealtad con la organización. Sentido de obligación.	8, 9, 10, 11, 12 y 13
Componente de Continuidad	Costo que asocian los trabajadores al dejar la empresa. (Meyer y Allen, 1997)	Percepción de alternativas. Inversiones en la organización.	14, 15, 16, 17, 18, 19, 20 y 21

En esta tabla se muestra la Operacionalización de las dimensiones consideradas en el instrumento de medición del compromiso organizacional, los contenidos operacionales (indicadores) de cada dimensión, definción conceptual y los números de los reactivos correspondientes a cada una de ellas.

El instrumento para la presente investigación, esta dividido en dos secciones: La primera contiene las características demográficas relativas a la edad, género, antigüedad en la empresa, actividad principal, y nivel de estudios. Aplicándose de manera individual y confidencial a un total de 60 trabajadores. La segunda sección, su escala es tipo de Likert, con 5 opciones de respuesta (1. Totalmente en desacuerdo, 2. En desacuerdo, 3. Ni de acuerdo, ni en desacuerdo, 4. De acuerdo y 5. Totalmente de acuerdo), consta de 21 reactivos correspondientes a 3 dimensione, contestado de manera anónima. El cuestionario se aplicó al total de trabajadores dentro de las instalaciones de las empresas en horario de trabajo. Para determinar la confiabilidad del instrumento los resultados fueron sometidos a la prueba Alfa de Cronbach, obteniéndose el 0.898. Una vez tabulados los datos, el tratamiento estadístico consistió en calcular Frecuencias, Coeficientes de Contingencia y Niveles de Significancia, usando el programa SSPS (versión 17.0).

RESULTADOS

En respuesta a los reactivos de las características demográficas se procedió, en primera instancia, a establecer los rangos de a la edad, género, antigüedad en la empresa, actividad principal, y nivel de estudios, calculando las frecuencias; observándose que la mayoría de los trabajadores conciernen al género masculino representado por el 79%; en cuánto a la edad el 36% y se encuentrán entre los 26 y 35 años de edad; mientras que la minoría están en un 4% en el rango de entre 46 y 55 años. En relación a la Antigüedad en la empresa, los resultados arrojan que el 37% están entre 1 y 3 años de servicio y el 2% se ubica en el rango de más de 20 años de antigüedad. Con respecto a la Formación Académica se encontró que el 37% de los trabajadores

han cursado Secundaria, seguidos por el 34% que son Profesionistas. Y en relación a la Actividad Principal el 22% de los trabajadores son Operdores de Máquinas.

A continuiacion se presentan las Medias de los componentes del Compromiso organizacional, siendo la más alta la dimensión de Compromiso Afectivo, lo cual indica que el trabajador tiene un sentido de pertinencia a la empresa, es decir "*tiene bien puesta la camiseta*". Seguida por el Compromiso Normativo y por último el Compromiso de Continuidad.

Tabla 2: Medias Globales y Desviaciones Estándar de las 3 Dimensiones del Compromiso Organizacional

Dimensiones	**Media**	**DS**
Compromiso Afectivo	3.35	0.82
Compromiso Normativo	3.07	0.81
Compromiso de Continuidad	3.01	0.74

En esta tabla se muestran las Medias globales y desviaciones estándar de las dimensiones del Compromiso Organizacional. Teniendo como resultados que en primer lugar el Compromiso Afectivo, seguida por el Compromiso Normativo y por último el Compromiso de Continuidad.

En la Tabla 3 se presentan los resultados obtenidos de los Coeficientes de Contingencia y niveles de Significancia, en la cual se encontro asociación ente las variables sociodemográficas y los componentes del compromiso organizacional, es la relación del Compromiso Afectivo y la Formación Academica; lo cual indica que el trabajador sin importar su nivel de estudios se siente orgulloso de pertenecer a la organización, ya que se identifica con los valores de la empresa y se preocupa por los problemas que esta tenga. Y una asociación entre el Compromiso Normativo y el Sexo, lo que quiere decir que todos los trabajadores sienten una obligación moral de pertenecer y permanecer en la organización.

Tabla 3: Coeficientes de Contingenia y Niveles de Significancia

Compromiso	**Género**		**Edad**		**Antigüedad**		**Formación Académica**		**Actividad Principal**	
	Coefi. de Contin.	Nivel Significancia	Coefi. de Contin.	Nivel Significancia	Coefi. de Contin.	Nivel Significancia	Coefi. de Contin.	Nivel Significancia	Coefi. de Contin.	Nivel Significancia
Afectivo	0.411	0.493	0.622	0.451	0.776	0.349	0.738	0.003***	0.766	0.997
Normativo	0.496	0.046**	0.614	0.648	0.759	0.833	0.653	0.845	0.817	0.363
Continuidad	0.345	0.644	0.553	0.630	0.716	0.646	0.629	0.392	0.783	0.145

En esta tabla se muestran los Coeficientes de Contingencia y los Niveles de Significancia por cada una de las variables estudiadas.
**Nivel de significancia p < 0.05; **Nivel de significancia p<0.02; ***Nivel de significancia p<0.01*

CONCLUSIONES

En base al análisis de los resultados obtenidos, se puede decir que los trabajadores están identificados con la empresa y existe un sentido de lealtad a la misma, sin importar si están satisfechos o insatisfechos. Y a su vez les resulta atractivo continuar en la organización, limitándose estrictamente hacer lo necesario para seguir dentro de la empresa; ya que en la región hay muy pocas oportunidades de encontrar un trabajo igual o mejor remunerado, esto se debe a la situación que esta viviendo el país con respecto al precio del acero. Estos hallazgos confirman lo encontrado por Loli Pineda (2007) en una universidad pública de Lima y puede estar relacionado a las condiciones económicas y las condiciones laborales que se les ofrece y el alto índice de desempleo del mercado laboral.

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BIOGRAFÍA

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CAPACIDADES OPERATIVAS Y SU RELACIÓN CON LA PERCEPCIÓN DEL DESEMPEÑO EN EMPRESAS GRANDES DE LA REGIÓN CENTRO DEL ESTADO DE COAHUILA, MÉXICO

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RESUMEN

En el escenario actual de un mundo globalizado, se han presentado cambios muy relevantes con nuevos retos para los países en desarrollo, en un mundo donde los empresarios buscan nuevas estrategias que permitan a las firmas ser competitivas, predominando el interés de analizan la importancia que tienen las capacidades operativas en las empresas para lograr destrezas o habilidades especiales, que permitan desarrollar uno o más factores diferenciales en sus operaciones con la finalidad de obtener fuentes de beneficios potenciales y lograr objetivos empresariales. El presente estudio aborda la relación que existe entre la capacidad operativa de mejora y la capacidad de respuesta, y muestra los indicadores de dichas capacidades que más se han desarrollado en 15 grandes empresas manufactureras de la región centro del estado de Coahuila, asimismo analiza la relación de estas dos variables con el desempeño operativo percibido al obtener información de 343 empleados de nivel medio y superior que laboran en ellas. El análisis estadístico efectuado confirma que las capacidades de mejora percibidas se relacionan directa, positiva y significativamente con las capacidades de respuesta de las empresas, igualmente se relacionan significativamente con el desempeño operativo percibido.

OPERATIONAL CAPABILITIES AND ITS RELATIONSHIP WITH THE PERCEPTION OF PERFORMANCE IN LARGE COMPANIES IN THE CENTER OF THE STATE OF COAHUILA , MEXICO

ABSTRACT

In the current scenario of a globalized world, there have been very significant changes with new challenges for developing countries in a world where entrepreneurs seek new strategies that allow their firms to be competitive, prevailing interest discussed the importance operational capabilities to achieve business skills or special abilities, in order to develop one or more differentiating factors in its operations in order to obtain sources of potential benefits and achieve business goals. This study addresses the relationship between the operational capacity of improvement and responsiveness, and shows indicators that such capabilities the most have been developed in 15 large manufacturing companies in the center of the state of Coahuila region, also it analyzes the relationship of these two variables with the operating performance perceived to obtain information from employees 343 middle and senior level who work in them. The statistical analysis carried out confirms that the perceived improvement capabilities relate directly, positively and significantly with the response capabilities of enterprises, also are significantly related to the perceived operational performance.

INTRODUCCIÓN

En los últimos años se ha producido una dinámica que desencadena la competitividad en las empresas, impulsada por procesos como la globalización, la creciente desregulación y apertura de los mercados y el aumento de nivel de exigencia de los clientes, lo cual impulsa el desarrollo de capacidades operativas en las empresas. Como estrategia para el logro de ventajas competitivas y de acuerdo a Day (2009) debe hacerse hincapié en que si las empresas desean exceder el desempeño de los competidores, es necesario que las capacidades se desplieguen de forma superior. Flynn, Wu and Melnyk (2010), consideran las capacidades operativas como una poderosa arma competitiva, ya que se encuentran institucionalizadas dentro de las firmas y son difíciles de transferir, a diferencia de los recursos que pueden ser transferidos entre firmas y a las prácticas operacionales que se pueden aprender de los competidores.

Coahuila comparado con otros estados de la república ha participado mayormente en el empleo manufacturero acentuando su especialización, concentrándose en un número reducido de ramas de actividad económica, entre las cuales sobresalen las siete del subsector de productos metálicos y maquinaria y equipo (Dávila, 2004), sin embargo se desconoce cuáles capacidades operativas, son las que se encuentras más desarrolladas en las empresas de la región centro del estado de Coahuila. Por lo anterior expuesto surgen las preguntas: ¿Cuál es la percepción de los mandos medios y superiores de las empresas de estudio respecto a la capacidad operativa de mejora y de respuesta? ¿Existe relación entre la capacidad operativa de mejora y la de respuesta? ¿Se relacionan la capacidad operativa de mejora y de respuesta con la percepción que tienen los empleados sobre el desempeño operativo? Este trabajo tiene como objetivo identificar las variables de capacidades de mejora y de respuesta que han desarrollado las empresas y analizar la relación que existe entre ellas así como con la el desempeño operativo percibido y contribuir con ello a generar conocimiento que apoye a los tomadores de decisiones de las grandes empresas, en la generación de estrategias que les permitan lograr mayor competitividad. En las siguientes páginas se puede apreciar una breve revisión de literatura; la metodología utilizada en el estudio; posteriormente se abordan los resultados del estudio, para culminar en conclusiones.

REVISIÓN DE LITERATURA

La diferencia de la rentabilidad de las empresas estriba principalmente en los recursos y capacidades que tengan en un momento determinado, así como las diferentes características de los mismos, es decir su heterogeneidad, sin dejar de considerar que esos recursos y capacidades no están a disposición en las mismas condiciones (Barney,1991, Peteraf,1993). Winter señala que una capacidad organizacional se define como una "rutina de alto nivel (o colección de rutinas) que en conjunto con el proceso de asignación y combinación de los insumos ofrece a la gerencia de la organización alternativas de decisión para producir salidas (outputs) de un determinado tipo" (2003 p.991). Considerando como rutina "un comportamiento aprendido, repetitivo o cuasi-repetitivo, fundado en parte en el conocimiento tácito" (Winter, 2008 p.45). Por otro parte Helfat y Peteraf (2003), la definen como la habilidad de una organización para usar los recursos con la finalidad de implementar tareas coordinadas dirigidas a un resultado final. Schreyogg y Kliesch-Eberl enfatizan en que las capacidades organizacionales deben reunir tres características: representar una solución efectiva a problemas complejos, ejercitarse habitualmente y con éxito y por último ser fiables y haberse desarrollado con el tiempo (2007). Otras características que resumen Wu, Melnyk y Flynn, (2010) aparte de las mencionadas por los autores que preceden, aluden a que son de una firma específica, son tácitas ya que los participantes pueden no ser conscientes de su existencia, y son dependientes de la trayectoria que ha seguido su firma y las acciones de sus tomadores de decisiones. Las capacidades operativas señalan Flyyn, et.al. (2010) son habilidades específicas y rutinas de trabajo dentro del sistema de gestión de operación propios de la firma, las cuales son usadas para la solución de los problemas que enfrenta una unidad y en última instancia el medio de configuración de los recursos del sistema de gestión de operación para satisfacer las necesidades y los desafíos característicos de la firma. Flynn, *et. al*. (2010) y Wu *et al.* (2010) presentan una taxonomía de capacidades operativas que se encuentra

integrada por la capacidad de mejora, de personalización, de cooperación, de respuesta, de innovación y de reconfiguración.

La capacidad de mejora menciona Flynn, *et. al*. (2010) se compone de habilidades diferenciadas, procesos y rutinas que se usan para refinar y reforzar los procesos de operaciones existentes de forma incremental, es una capacidad que se desarrolla con el tiempo y podrá adaptarse continuamente al proceso, en media que se añaden nuevos empleados así como características particulares del trabajo. Además esa capacidad de mejora puede ser transferida a otros procesos de la organización. Anand, Ward, Tatikonda y Schilling (2009), consideran que en una firma la capacidad de mejora pretende conseguir un objetivo particular, lo que pudiera ser un mejor rendimiento en la organización relacionado con costos, entrega, calidad o cualquier otro indicador. La actividad de la capacidad de mejora debe de ser coordinada y se basa en un conjunto de tareas desplegadas por el recurso de la organización. Asimismo deberá de ir encaminada en aquellos procesos que más aporten eficacia como son el cumplimiento de objetivos estratégicos y enfoque al cliente o a la eficiencia para mejorar en el aporte de valor añadido, altamente repetitivos o con altas desviaciones con respecto a lo esperado (León, Rivera y Nariño 2010). Algunos de los aspectos entre otros, considerados por Singh, J. y Singh, H. (2015) que hacen necesaria la implementación de mejora continua en el escenario contemporáneo de las empresas manufactureras son los siguientes: convertirse en clase mundial, satisfacer a los clientes a nivel mundial y lograr un desarrollo sostenido en el crecimiento de la organización; tener oportunidad significativa de reducir costos; mejorar la calidad de la producción; reducir al mínimo las inversiones en nuevas tecnologías y maximizar el retorno de la inversión; cumplir con los requisitos de fiabilidad; regular los niveles de inventario y garantizar un uso más eficaz de los recursos humanos.

En investigaciones realizadas en México en cuanto a la mejora continua, la literatura revela que en un estudio efectuado por Araiza, Velarde y Ramos (2014) en empresas manufactureras de la región norte de México, que la capacidad de mejora tiene relación con la ventaja competitiva percibida; otra investigación concluye que el desempeño organizacional medido como mejora en calidad, disminución de costos, aumento en ventas y mejora en satisfacción del cliente en empresas mexicanas mejora cuando se implanta el proceso de calidad ISO 9001:2000 siempre y cuando exista una motivación activa en los empleados de la organización (Nava y Rivas, 2008). Otra de las seis capacidades mencionadas anteriormente que se presentan en la taxonomía de Flynn, et. al. (2010) y Wu *et al.* (2010) es la capacidad operativa de respuesta, la cual definen como habilidades diferenciadas, procesos y rutinas para reaccionar rápida y fácilmente a los cambios en las entradas o los requisitos de salida.

En su esencia, es la capacidad de modificar rápidamente un producto estándar para satisfacer las necesidades específicas de un cliente individual. El responder de una manera rápida a la demanda de solicitudes, se ha propuesto como una estrategia de negocio, para mitigar los costos de suministros debido a condiciones de mercado volátiles, pero la intensa competencia puede hacer que las firmas elijan ser eficientes sin considerar su capacidad de respuesta y en esta decisión intervienen tres factores: costos, competitividad del mercado y la información disponible (Wang, Tomas y Rudi, 2014). Estudios previos han demostrado que la capacidad de respuesta al cliente es un determinante importante de ventaja competitiva (Stalk y Hout, 1990) y está influenciado por las relaciones con los proveedores (Handfield y Bechtel, 2002). Los indicadores utilizados por Maynez, et.al. para medir la capacidad de mejora, de respuesta y los de desempeño percibido, se mencionan en el apartado de metodología y serán utilizados en este estudio.

METODOLOGÍA

El trabajo de investigación que se llevó a cabo es de tipo cuantitativo, descriptivo y transversal. Cuantitativo porque los datos numéricos indican cuánto o cuantos, descriptiva porque se busca describir tendencias de un grupo y transversal porque no existe continuidad en el estudio en el eje del tiempo (Hernández,

Fernández y Baptista, 2010). El muestreo utilizado fue por conveniencia, técnica no probabilística, ya que la muestra se identifica, principalmente por conveniencia, el cual es considerado de utilidad como menciona Hernández, et.al. para el diseño de ciertos tipos de estudio (2010). La población objeto de estudio fueron 343 empleados (gerentes, supervisores, analistas, ingenieros y técnicos) de 15 grandes empresas manufactureras, ubicadas en 3 municipios de la región centro del estado de Coahuila: Castaños, Frontera y Monclova. Como empresas grandes se consideran las que tienen más de 250 empleados (INEGI, 2009). Las encuestas se realizaron de Agosto a Diciembre de 2015.Los datos cuantitativos se procesaron a través del paquete estadístico SPSS, con la finalidad de medir las variables de estudio y buscar la relación entre ellas. El instrumento utilizado fue un cuestionario estructurado adaptado por (Máynez *et al.* 2013). La medición de las capacidades de mejora y capacidades de respuesta así como el desempeño operativo percibido, se realizaron a través de cinco indicadores cada una, las cuales se exponen en la operacionalización de las variables mencionadas en la tabla 1. Los indicadores se midieron con una escala de Likert de 1-5, en donde 1= totalmente en desacuerdo, 2=en desacuerdo, 3=ni de acuerdo ni en desacuerdo, 4= de acuerdo y 5= totalmente de acuerdo.

Tabla 1: Operacionalización de Variables

Variable	Indicadores
Capacidades de mejora	Se capacita a los empleados en gestión y control de la calidad
	Existen programas para detectar desperdicios y costos en todos los procesos internos
	Se fomenta el mejoramiento continuo de nuestros procesos de producción
	Se utilizan equipos de trabajo específicamente para apoyar el mejoramiento de la calidad
	La administración de la calidad se apoya con información específica que permita apoyar en el desarrollo de actividades de mejoramiento.
Capacidades de respuesta	Se tienen ciclos cortos de producción
	Se sobresale en tiempos de entrega
	Se muestra agilidad para modificar productos ajustándose a requerimientos de clientes
	Respuesta rápida a los requerimientos identificados por el cliente
	Tiempos de ejecución cortos para cubrir órdenes de los clientes
Desempeño operativo percibido	Costo de producción menor al de la competencia
	Volumen de desperdicio interno menor al de la competencia
	Flexibilidad para cambiar la mezcla de productos
	Flexibilidad para cambiar el volumen de producción
	Velocidad en la producción para introducir nuevos productos

En esta tabla se enuncian los cinco indicadores de cada una de las variables de estudio: capacidades de mejora, capacidades de respuesta y desempeño operativo percibido.

RESULTADOS

Del cuestionario aplicado a los 343 empleados en empresas manufactureras, se muestran en las tablas 2, 3 y 4 las medidas descriptivas de capacidades de mejora, de respuesta y del desempeño operativo percibido.

Tabla 2: Medidas Descriptivas de Capacidades de Mejora

	N	Media	Desviación Estándar
Se capacita a los empleados en gestión y control de la calidad	343	4.03	1.016
Existen programas para detectar desperdicios y costos en todos los procesos internos	343	4.03	.801
Se fomenta el mejoramiento continuo de los procesos de producción	343	4.11	.825
Para apoyar el mejoramiento de la calidad, se utilizan equipos de trabajo específicamente formados con ese fin	343	4.08	.870
La administración de la calidad se apoya con información específica que permiten apoyar en el desarrollo de actividades de mejoramiento	343	4.04	.758

Se puede observar los indicadores más y menos desarrollados de las capacidades de mejora. Desde la percepción de los empleados los aspectos más atendidos son: el que se fomenta el mejoramiento continuo de los procesos de producción y el de apoyar el mejoramiento de la calidad

utilizando equipos de trabajo específicamente formados con ese fin. La diferencia la establecen, el que la administración de la calidad se apoye con información específica para apoyar en el desarrollo de actividades de mejoramiento, el que se capacite a los empleados en gestión y control de calidad y la existencia de programas para detectar desperdicios y costos en todos los procesos internos, que muestran aspectos menos atendidos.

De las variables que conforman la capacidad de respuesta, puede observarse en la tabla 3, que el aspecto más desarrollado desde la percepción de los empleados es la respuesta rápida a los requerimientos identificados por los clientes.

Tabla 3: Medidas Descriptivas de Capacidades de Respuesta

	N	Media	Desviación Estándar
Se tienen ciclos cortos de producción	343	3.81	.955
Se sobresale en tiempos de entrega	343	4.06	.820
Se muestra agilidad para modificar productos ajustándose a requerimientos de clientes	343	4.07	.793
Respuesta rápida a los requerimientos identificados de nuestros clientes	343	4.08	.793
Los tiempos de ejecución para cubrir las órdenes de los clientes son cortos	343	4.04	.856

Se pueden observar los indicadores más y menos desarrollados de las capacidades de respuesta, desde la percepción de los empleados los aspectos más atendidos son: respuesta rápida a los requerimientos observados de los clientes, se muestra agilidad para modificar productos ajustándose a requerimientos de clientes y se sobresale en tiempo de entrega. Los de menor medida son el de los tiempos de ejecución para cubrir las órdenes de los clientes son cortos y se tienen ciclos cortos de producción.

De las medidas descriptivas de desempeño operativo, puede observarse en la tabla 4 las variables más desarrolladas como son: la velocidad en la producción para introducir nuevos productos, la flexibilidad para cambiar el volumen de producción y el volumen de desperdicio interno menor al de la competencia.

Tabla 4: Medidas Descriptivas de Desempeño Operativo Percibido

	N	Media	Desviación Estándar
Costo de producción menor al de la competencia	343	3.67	.897
Volumen de desperdicio interno menor al de la competencia	343	3.69	.889
Flexibilidad para cambiar la mezcla de productos	343	3.17	.775
Flexibilidad para cambiar el volumen de producción	343	3.83	.776
Velocidad en la producción para introducir nuevos productos	343	3.87	.829

Como puede apreciarse el desempeño operativo que percibe el personal de las empresas muestra el desarrollo en la velocidad en la producción para introducir nuevos productos y flexibilidad para cambiar el volumen en la producción y el menos desarrollo es la flexibilidad para cambiar la mezcla de productos.

En la tabla 5 se presentan los resultados arrojados por la técnica Rho de Spearman, detallando en lo particular cada una de las variables que muestran correlaciones. Las correlaciones reportadas son significativas a un nivel de **p<.01 bilateral.

Tabla 5: Correlación Entre Variables

	Capacidad de Mejora	Capacidad de Respuesta	Desempeño Operativo
Capacidad de mejora	1		
Capacidad de respuesta	.430** .000 343	1	
Desempeño operativo	.281** .000 343	.282** .000 343	1

El análisis estadístico efectuado confirma que las capacidades de mejora percibidas se relacionan directa, positiva y significativamente con las capacidades de respuesta de las empresas, igualmente se relacionan significativamente con el desempeño operativo percibido.

CONCLUSIONES

Los resultados de este trabajo muestran que los empleados que ocupan mandos medios y superiores en las grandes empresas manufactureras de la región centro del estado de Coahuila, perciben que la capacidad operativa de mejora atiende principalmente el mejoramiento continuo de los procesos de producción y el mejoramiento de la calidad utilizando equipos de trabajo específicamente formados con ese fin. Los aspectos menos atendidos se conforman por la capacitación que reciben los empleados en gestión y control de calidad y la existencia de programas para detectar desperdicios y costos, presentando éste último capital importancia en los impactos ambientales y en la búsqueda de beneficios potenciales ya que al ser más eficientes en el uso de energía y materiales o reducir tiempos y movimientos en el proceso de manufactura, lograrán mayores ventajas competitivas. En cuanto a la capacidad de respuesta desde la percepción de los empleados los aspectos más atendidos son: respuesta rápida a los requerimientos observados de los clientes, se muestra agilidad para modificar productos ajustándose a requerimientos de clientes y se sobresale en tiempo de entrega. Los de menor medida son el de los tiempos de ejecución para cubrir las órdenes de los clientes son cortos y se tienen ciclos cortos de producción. Se muestra que la capacidad de mejora y de respuesta se relaciona directa positiva significativamente, lo cual indica que a mayor desarrollo de las capacidades de mejora, mayor serán las capacidades de respuesta. Se pudo encontrar que donde menos presenta relación la mejora con la capacidad de respuesta es en los tiempos de ejecución cortos para cubrir órdenes de los clientes y tener ciclos cortos de producción. En cuanto al desempeño operativo percibido se encuentra una relación significativo con la capacidad de mejora y de respuesta.

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PROPUESTA DE PLANEACION FISCAL: ESTUDIO DE CASO DE UNA PEQUEÑA EMPRESA

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RESUMEN

En la actualidad las empresas buscan la competitividad haciendo uso óptimo de todos sus recursos, a través de la planeación fiscal se puede apoyar en ese uso racional de los recursos financieros, sin embargo a través del tiempo en nuestro país ha sido sinónimo de evasión fiscal, por desconocimiento de las normas fiscales, por el temor de cometer algún delito fiscal, falta de planeación de las operaciones e incluso en algunos casos por el sentimiento de incertidumbre jurídica de las leyes fiscales. La investigación es cualitativa y está centrada en la identificación de las estrategias fiscales aplicables a una pequeña empresa dedicada a la venta de alimentos preparados, todas dentro del marco legal, iniciando con el diagnóstico de la empresa, el cual arroja los factores tanto internos como externos que la rodean, y con el resultado fue posible la elaboración de la propuesta de planeación fiscal. Con la planeación fiscal la empresa cuenta con alternativas legales que puede utilizar durante uno o varios ejercicios fiscales con el objetivo de calcular los impuestos a pagar con la correcta aplicación de las normas vigentes, las cuales pueden ser de utilidad para cualquier otra pequeña empresa sin importar su giro.

PALABRAS CLAVE: Planeación Fiscal, Pequeñas Empresas, Estrategias

PROPOSAL OF TAX PLANNING: A SMALL BUSINESS CASE STUDY

ABSTRACT

Today companies are looking for competitiveness by making optimal use of all its resources, through planning attorney can be supported in the rational use of financial resources, however over time in our country has been synonymous with tax evasion, by ignorance of the fiscal rules, for fear of committing a tax offense, lack of planning operations and even in some cases by the feeling of legal uncertainty of tax laws. The research is qualitative and is focused on the identification of fiscal strategies applicable to a small company dedicated to the sale of prepared food, all within the legal framework, the elaboration of the proposal of tax planning beginning with the diagnosis of the company, which has both internal and external factors surrounding it, and the result was possible. With the tax planning company has legal alternatives that can be used for one or more fiscal years in order to calculate the tax amount with the correct application of existing rules, which can be useful for any other small business regardless of their activity.

KEY WORDS: Tax planning, Small Companies, Straegies

INTRODUCCION

Las pequeñas empresas que realizan sus operaciones de manera formal, además de buscar satisfacer las necesidades de la sociedad por medio de los productos o servicios que ofrecen, deben cubrir sus costos y gastos, así como los impuestos generados por su actividad, los que en su conjunto se ven reflejados de manera proporcional en el precio de venta de sus productos o servicios, por lo que las empresas en la actualidad buscan la optimización de sus recursos para no impactar con incrementos directamente al precio

ofrecido a sus clientes. La planeación fiscal es una herramienta que puede apoyar a las pequeñas empresas en la optimización de sus recursos, respetando el marco legal para así evitar la comisión de algún delito, ya que a través de las estrategias fiscales en conjunto con los controles operativos aplicables se puede proporcionar a las empresas todos los medios y elementos necesarios para cumplir correctamente con todas sus obligaciones fiscales, evitando el desembolso en el pago de cualquier accesorio, como recargos o multas, lo que impactará en la mejora de su competitividad.

Comúnmente la planeación fiscal es considerada como un sinónimo de evasión fiscal, es decir, como si su resultado solo implicara el no pagar impuestos únicamente, y justificando en eso se recurren a actividades que disminuyen el pago pero no cumplen de forma correcta con las disposiciones que obliga la ley, lo cual coloca a las empresas en una situación de vulnerabilidad por el riesgo de caer en el supuesto de un delito fiscal. Las pequeñas empresas en nuestro país no consideran a la planeación fiscal como una opción para su optimización, debido a que la contribución al gasto público a la que obliga nuestra Constitución Política en su artículo 31 fracción IV no se ve retribuida por parte de los ciudadanos en los servicios públicos de forma transparente, y esto también es un factor para dejar de lado la idea de planear el pago de impuestos. Es importante destacar que la planeación fiscal es diferente para cada empresa, depende en una primera instancia del régimen de tributación, así como si cuenta con trabajadores o no y otros factores tales como si dentro de la empresa existen sindicatos, si se encuentra en riesgo propio de sus operaciones y pudieran ocasionar algún imprevisto, es decir, no hay receta estricta, se debe diseñar de acuerdo a las necesidades y condiciones de cada empresa considerando las variables que puede presentar cada una, lo que puede funcionar para una, no necesariamente lo hará para otra.

La investigación se centra en el desarrollo de un estudio de caso de una pequeña empresa dedicada a la venta de alimentos preparados que realiza sus operaciones como persona física, con el objetivo de proponer la planeación fiscal como alternativa para mejorar la competitividad de las pequeñas empresas independientemente del giro o actividad que realicen. El presente trabajo se estructura con la revisión literaria de la planeación fiscal, partiendo de su definición, marco legal y los pasos para llevarla a cabo, posteriormente la metodología llevada a cabo para la investigación, el desarrollo del caso en estudio, los resultados obtenidos y las conclusiones derivadas de los resultados.

REVISIÓN LITERARIA

Planeación Fiscal

Diferentes autores definen la planeación fiscal, entre los que podemos destacar a Corona, 2004, conceptualiza a la planeación fiscal como "La optimización de las obligaciones sustantivas y colaterales a que está obligado el contribuyente, apegada a derecho." Por su parte, Enrique Arroyo Morales, 2004, la define: "En términos generales, se puede afirmar que planeación fiscal es el estudio previo de determinados hechos, encuadrándolos dentro de las disposiciones fiscales vigentes, con el fin de lograr las máximas ventajas posibles en materia fiscal. " Diep, 1999 señala: "Es una técnica económico-jurídica, que tiene por objeto la supresión o al menos la optimización de la carga tributaria, siempre del más absoluto respeto a los preceptos legales relativos, a efecto de obtener un rendimiento económico adicional o una reducción sustancial de su costo operativo fiscal dentro de la vida operativa de todo gobernado, incluso para no llegar a la condición de contribuyente o aun siéndolo." Como se puede apreciar en los conceptos anteriormente referidos, la planeación busca el logro de beneficios económicos que pueden ser desde la disminución, eliminación o diferimiento del pago de impuestos a través de la implementación de estrategias soportadas en todo momento por las disposiciones fiscales.

Justificación de la Planeación Fiscal

Son varios los aspectos que justifican la aplicación por parte de las empresas de la planeación fiscal, como lo señala Alcántara, 2011: Económico. Son las actividades económicas que se encuentran reguladas en un marco legal, las que originan carga tributaria, y son en estas actividades en las que los contribuyentes realizan esfuerzos que impulsan al negocio a tener éxito y puede llegar a ser frustrado con las cargas impositivas que pueden presentarse, de manera que es posible analizar el medio de aligerar dichas cargas tributarias. Social. El ahorro de una obligación fiscal trae por consecuencia un beneficio para ambos sujetos (activo y pasivo). El dejar de cubrir legalmente una carga tributaria permite realizar diferentes actividades de impulso social como la capacitación de los trabajadores, la creación de empleos, reactivación de fuentes productivas, entre otras. Cultural. La educación es un margen que los gobiernos de todo el mundo se han enfocado en fomentar, siendo el Estado el mayor beneficiario, al ser de mayor impacto para él el conocimiento de la ley que de su ignorancia. Psicológico. La obligación de cumplir es un punto que aqueja al contribuyente, quien puede dejar de percibir la óptima aplicación de sus contribuciones con el estado en ciertas situaciones. Político. La aplicación de forma correcta de los lineamientos que se han dispuesto para el cumplimiento de las obligaciones fiscales le permite un beneficio al contribuyente y al Estado. Por lo anterior, la planeación fiscal no solo impacta en la disminución de una carga impositiva, sino permea en todo el entorno en general.

Proceso de Planeación Fiscal

Desde el momento que la empresa toma la decisión de realizar una planeación fiscal, debe tomar en cuenta que para ver resultados óptimos, no se trata de un recurso inmediato para solucionar un problema en el momento que se presenta y luego se desecha, sino que debe ser constante y permanente para no solo solucionar problemas sino prevenirlos y el resultado a través del tiempo sea el esperado. Para llevar a cabo la planeación fiscal, se deben considera las siguientes etapas (Palacios, 2011):

*Análisis :*El objetivo es detectar las áreas y actividades susceptibles de lograr economías fiscales, mediante el diagnóstico de la situación fiscal actual y tendencias de la entidad. Las fases de esta etapa son el planteamiento del problema, identificación del problema, plan de trabajo, recolección de la información y análisis de la información.

Diseño de estrategias : El objetivo es configurar la estructura fiscal que pueda resolver el problema, explotando los conocimientos y la capacidad creativa. Las fases de esta etapa son, plantear alternativas, fundamentarlas en derecho, ver la viabilidad de cada alternativa, evaluación de riesgos y costo de sustitución.

Presentación: El objetivo es presentar a la dirección las alternativas más viables de llevar a la práctica, la presentación podrá hacerse por escrito, pero preferentemente mediante un cañón acompañado por un pizarrón o rota folio para ampliar el estudio. La presentación deberá incluir las alternativas así como su costo beneficio y las estrategias a sustituir en caso de ser rechazadas algunas de ellas.

Plan estratégico : El objetivo es establecer la estructura en la que se desarrollan los planes operacionales, este plan se puede presentar por escrito, y debe contener la estrategia fiscal completa.

Plan operacional: El objetivo es establecer los lineamientos que coordinen las actividades básicas requeridas, este plan deberá presentarse por escrito y contener el programa calendarizado de actividades, persona responsable de cada fase del plan, manuales de operación, papelería y documentación, así como revisión de la implantación.

Actualización: El objetivo es la revisión del cumplimiento del programa establecido en el plan operacional y del plan estratégico al tener noticias o suponer un cambio en las leyes que afecten la estrategia, esto se logra mediante reuniones con el personal responsable y revisión de la información y documentación de la compañía, para esto es necesario elaborar un manual de políticas fiscales, incluyendo estrategias utilizadas en la planeación.

Como se puede apreciar, no consiste simplemente en el diseño de estrategias, sino en todo un proceso permanente y con actualización y evaluación constante, para que los resultados sean positivos. La actualización es relevante, dado que la base principal de la planeación fiscal lo son las disposiciones fiscales vigentes, por lo que es importante observar los cambios que le sean aplicables a la empresa para adaptar o en su caso rediseñar las estrategias. Otro aspecto de vital importancia es aquella persona o personas encargadas de la realización de la planeación fiscal, deberán tener pleno conocimiento de las disposiciones fiscales para tener la seguridad que en ninguna de las estrategias implementadas se incurre en infracción o delito fiscal.

METODOLOGÍA

La investigación de tipo cualitativa, estructurada con la información proporcionada por la pequeña empresa en estudio, con el objetivo de identificar las estrategias fiscales que le sean aplicables dentro del marco legal. En una primera etapa se revisó literatura relacionada con la planeación fiscal, en cuanto a su definición, justificación y etapas de la misma. Posteriormente en entrevista con el propietario de la empresa se recabaron los datos necesarios para la elaboración del diagnóstico y el diseño de las estrategias que le pueden ser aplicables.

Estudio de Caso

La empresa en estudio se trata de una pequeña empresa dedicada a la venta de alimentos preparados, cuenta con 25 trabajadores que le prestan sus servicios y en los últimos años ha presentado problemas en el incremento del pago de accesorios derivados de los impuestos a los que se encuentra obligada por falta de pago oportuno, en información proporcionada por el propietario, la falta de cumplimiento oportuno no es originada por la falta de liquidez en la empresa, sino por la falta de una administración efectiva, y por consiguiente por la falta de cualquier indicio de planeación. Las etapas desarrolladas fueron:

Identificar la actividad de la empresa y sus principales operaciones.
Definir el objetivo de la planeación fiscal.
Elaboración del diagnóstico fiscal.

RESULTADOS

Los resultados obtenidos de las etapas desarrolladas fueron los siguientes: Como se mencionó anteriormente, la actividad principal de la empresa es la preparación y venta de alimentos preparados. Dentro de sus principales operaciones se destaca la compra de insumos y materiales directamente con los productores o distribuidores de mayoreo, con lo que reduce el costo de adquisición considerablemente; la empresa realiza sus ventas únicamente de contado, pero fue posible identificar que no se realizan los depósitos bancarios producto de las ventas de manera constante, lo que ocasiona que al momento de intentar realizar una compra vía transferencia electrónica o con cheque, no se cuente con el recurso disponible, lo que retrasa las transacciones. El propietario de la empresa enfoca su necesidad de la planeación fiscal, principalmente con el objetivo de eliminar los elevados pagos de accesorios tanto de impuestos como de aportaciones de seguridad social con motivo del pago extemporáneo de los mismos. En la elaboración del diagnóstico fiscal, se confirmó que la empresa tributa como persona física, en el Régimen de Incorporación Fiscal, con ingresos que se encuentran en el límite de rebasar el tope que este régimen contempla que es de

dos millones de pesos, por lo que las estrategias propuestas deberán servir incluso en el momento que se rebase el límite y sea necesario el cambio de régimen fiscal, ya que el principal objetivo como etapa inicial es la realización de los pagos de impuestos de manera oportuna y así evitar el pago de accesorios. Dentro de los problemas que se detectaron se encuentra que no se solicita factura por la compra de algunos insumos lo que impide la deducción fiscal, no elaboran las nóminas de los trabajadores de manera electrónica como lo dispone la legislación fiscal, algunas compras son pagadas en efectivo, debiendo utilizar como medio de pago la trasferencia electrónica o el pago con cheque o tarjeta de crédito o débito.

Estrategias Propuestas

Con la información obtenida del análisis de la empresa y su diagnóstico fiscal, fue posible la identificación de los principales problemas a los que se enfrenta la empresa, lo que origina las siguientes estrategias:

Se recomienda la implementación de una planeación estratégica para la empresa, actualmente la empresa se encuentra en crecimiento pero sin buenas bases administrativas, lo que podría obstaculizar su desarrollo. Contratación de al menos una o dos personas dedicadas únicamente a las actividades administrativas, dichas actividades son realizadas por el propietario lo que dificulta la programación de pagos de manera oportuna. Llevar un control diario de sus ingresos, así como la realización de los depósitos bancarios correspondientes, para dar cumplimiento al medio de pago aceptado por las disposiciones fiscales en materia de deducibilidad. Solicitar por cada una de las operaciones de compra de insumos la factura correspondiente para que no se vea incrementada la utilidad por falta de la comprobación de deducciones. Realizar la programación mensual de obligaciones fiscales aplicables para el cumplimiento oportuno. Implementar sistema o contratar los servicios necesarios para la elaboración de la nómina de manera electrónica, para cumplir correctamente con disposiciones fiscales. Monitorear el monto de los ingresos en el ejercicio actual, dado que en años anteriores han sido muy cercanos al límite de ingresos que contempla el régimen de tributación actual, para en caso de ser necesario realizar la transición a un nuevo régimen tributario. Las estrategias recomendadas buscan lograr el objetivo de la planeación fiscal para esta empresa, de acuerdo a sus problemas actuales, pero serán efectivas en la medida que sean implementadas y monitoreadas, ya que en relación a los comentarios anteriores, la planeación fiscal no soluciona problemas y termina, es implementada con el objetivo de que los beneficios que se buscan sean permanentes y constantes.

CONCLUSIONES

Esta investigación presentó a la planeación fiscal como una alternativa para las pequeñas empresas en el incremento de su competitividad, ya que como fue desarrollado en párrafos anteriores los aspectos que justifican su implementación no solamente son de tipo económico, sino que impacta en lo social, cultural, psicológico y político. En el estudio de caso se desarrollaron tres etapas de la planeación fiscal, la identificación de su actividad económica y sus principales operaciones, la definición del objetivo de la planeación fiscal y el diagnóstico fiscal, durante estas etapas fue posible determinar la problemática no solo fiscal que presenta la empresa, tal como se enlista en las estrategias propuestas, se recomendó la implementación de una planeación estratégica dentro de la que tendría cabida la planeación fiscal, ya que situaciones que se presentan en el área operativa en un corto plazo pueden impactar de manera negativa a la empresa. Las estrategias propuestas principalmente van enfocadas en la eliminación del excesivo pago de accesorios derivados de los pagos extemporáneos de impuestos y aportaciones de seguridad social, lo cual sería permanente si fuera implementada correctamente y se continúe con el resto de las etapas, como lo son la elaboración de planes y la actualización constante.

Podemos concluir que la planeación fiscal es una alternativa viable para las pequeñas empresas y no solo para las más grandes que son las que normalmente la solicitan por las estructuras complejas que manejan, pero como se desarrolló en el caso en estudio, solo se recurre a las estrategias aplicables determinadas por

un lado por las necesidades de la empresa y por otra por las disposiciones fiscales que serán estas las que marquen el límite, ya que siempre la planeación fiscal estará dentro del marco de la legislación.

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TELETÓN SOMOS TODOS: UNA COMUNIDAD DE MARCA CON UNA CAUSA SOCIAL

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RESUMEN

La presencia de comunidades de marca formadas por los propios consumidores ha resultado ser una ventaja importante para las marcas comerciales. Sin embargo, al hacer una revisión de literatura publicada observamos que el fenómeno de las comunidades de marca no ha sido estudiado en las organizaciones de la sociedad civil (OSC). Para conocer más sobre el tema realizamos un estudio cualitativo entre el público constituyente de una organización no lucrativa reconocida a nivel internacional utilizando tres técnicas distintas: entrevistas de profundidad, netnografía y observación no participativa en el evento anual de la organización. Los resultados sugieren que para esta organización en particular si existe una comunidad de marca que posee los mismos elementos de una comunidad de marca comercial, pero a la vez presenta características únicas como la existencia de distintos públicos y pequeñas comunidades que demuestran un compromiso extremo hacia la causa, así como el desarrollo de conductas de ciudadanía muy específicas entre ellos. La existencia de una comunidad de marca presenta importantes implicaciones administrativas y mercadológicas ya que ayuda a construir el valor de la marca y a establecer un posicionamiento claro de la organización en el mercado que le permita atraer donadores y conservar a los ya existentes.

PALABRAS CLAVE: Causa Social, Ciudadanía, Comunidad de Marca, Comunidad de Marca Con Causa Social, Valor de Marca

WE ALL ARE TELETÓN: A BRAND COMMUNITY WITH A SOCIAL CAUSE

ABSTRACT

Brand communities have been proven to be successful with commercial brands. However, a review of the literature indicated that brand community has not been studied in charity organizations. To shed light on this issue, a qualitative research was conducted among stakeholders of an internationally well-known charity organization using three different techniques: in-depth interviews, netnography, and non-participant observation at the charity's brandfest. The results suggest that cause brand communities exist, sharing the same elements of commercial brand communities, but they have some unique characteristics, such as the existence of different stakeholders and small communities that demonstrate an extreme commitment, and the promotion of consumer citizenship among them. A cause brand community has important managerial implications as it helps build the charity's brand equity and to establish a clear position of the organization in the market to attract new donors and maintain the current ones.

JEL: C88, C89, D19, D64, L31, M31

KEYWORDS: Brand Community, Brand Equity, Cause Brand Community, Consumer Citizenship, Social Cause.

INTRODUCCIÓN

Atraer y mantener donadores y voluntarios para una Organización de la Sociedad Civil (OSC) no es fácil. Si bien de acuerdo a agencias de investigación como Nielsen (2012) y Cone (2014) a nivel mundial cada día hay más personas que indican estar interesados en apoyar distintas causas sociales y obras de beneficencia, en México sólo uno de cada diez habitantes dona tiempo, dinero o bienes a una OSC (Layton y Moreno, 2010). Aun así se logra observar la creciente presencia de lo que Edelman (2012) llama "consumidores con propósito social", es decir individuos comprometidos con su entorno y la sociedad, que alzan la voz y están dispuestos a trabajar y hablar a favor de una causa social justa. Lo que las estadísticas no indican es sí los individuos realizan tales esfuerzos de manera aislada, o sí se unen con otros para formar grupos que en su conjunto generen un apoyo más grande y fuerte. En el ámbito empresarial ya desde hace varios años se presenta un fenómeno interesante entre los consumidores de productos y servicios, quienes al sentirse identificados con la marca y los atributos que ésta les ofrece, buscan unirse y establecer lo que se conoce como una comunidad de marca (Muñíz y O'Guinn, 2001). Una comunidad de marca se entiende como un conjunto especializada de consumidores, que no tiene una ubicación geográfica definida y que cuenta con una serie de relaciones sociales establecidas entre los seguidores de una marca (McAlexander, Schouten y Koenig, 2002; Muñíz y O'Guinn, 2001).

Si bien en un inicio las comunidades de marca comenzaron a establecerse en torno a productos de marcas conocidas como Apple, Jeep Harley Davidson o Ford Bronco (Algesheimer, Dholakia y Herrmann, 2005; McAlexander et al., 2002; Muñíz y O'Guinn, 2001), autores como Chavarría (2013), Hassay y Peloza (2009) y McAlexander y Koenig (2012) sugieren el estudio de comunidades de marca en el sector no lucrativo. Sus estudios analizan de manera particular la formación de comunidades que giran en torno a universidades, orquestas sinfónicas o eventos deportivos; sin contemplar la formación de comunidades de marca en torno a OSC o instituciones de caridad. Surge entonces la inquietud por conocer si existen comunidades de marca en torno a las causas sociales; y en caso afirmativo, el buscar identificar sus características y los patrones de comportamiento de sus integrantes, para proponer así los elementos que describen a una comunidad de marca con causa social. Este trabajo explora mediante una metodología cualitativa las implicaciones que estas comunidades ofrecen a un tipo específico de organización: las no lucrativas, también conocidas como OSC. El primer paso para la realización del estudio consistió en una revisión de la literatura, la cual se presenta de manera sintetizada a continuación.

REVISIÓN DE LITERATURA

Estudios recientes destacan la importancia de las comunidades de marca (Algesheimer et al., 2005; McAlexander et al., 2002; Muñíz y O'Guinn, 2001), haciendo referencia a grupos sociales cuyos miembros comparten una fuerte lealtad hacia una determinada marca comercial (Ruíz, 2005). Los miembros de estas comunidades de marca comparten una serie de prácticas que les permite de cierta forma acreditar su pertenencia a la comunidad y demostrar su lealtad y compromiso; entre ellas se encuentra el proceso de iniciación o bienvenida a la comunidad, las normas de comportamiento, la evangelización y el uso de símbolos e insignias (Schau, Muñíz y Arnould, 2009). Muñíz y O'Guinn (2001) agregan que en las comunidades de marca además de los rituales, existen un sentimiento de solidaridad y responsabilidad moral, así como una consciencia compartida entre los integrantes de la comunidad. Tradicionalmente los miembros de una comunidad de marca solían reunirse físicamente en eventos y festivales para compartir sus intereses, demostrar sus conocimientos sobre la marca y ayudar a otros consumidores a solucionar problemas cotidianos con los productos de su elección; sin embargo, con el advenimiento del internet y el uso creciente de las redes sociales las comunidades de marca se crean también en el mundo virtual, lo cual facilita el intercambio de opiniones e información entre los seguidores de la marca, el establecimiento de

vínculos emocionales y la documentación de historias de éxito de la marca (Adjei, Noble y Noble, 2010; Chavarría, 2013; Clark, Maxwell y Anestaki, 2015; Porter, 2004; Schau et al., 2009).

Las primeras comunidades de marca estudiadas en la literatura de mercadotecnia y negocios, corresponden a grupos creados de manera voluntaria por los seguidores de marcas de automóviles y computadoras (Algesheimer et al., 2005; McAlexander et al., 2002; Muñíz y O'Guinn, 2001); sin embargo, Daw et al., (2011) sugieren que dada la intensa competencia que existe entre las Organizaciones de la Sociedad Civil (OSC) por reclutar voluntarios y captar donativos, es importante establecer comunidades internas y externas compuestas por públicos distintos para expandir así a la OSC y su marca. Para Daw et al., (2011) aquellas marcas con causa social o aquellas OSC que destaquen deberán utilizar herramientas de comunicación y mercadotecnia para construir la historia de la organización, establecer rituales y definir símbolos que generen un sentido de comunidad y lealtad entre sus voluntarios y donadores. Las OSC pueden aprovechar su marca (nombre, logotipo, etc.) para establecer un vínculo con sus *stakeholders,* incrementar el reconocimiento y atraer mayor número de donadores y voluntarios (Kylander y Stone, 2012; Laidler-Kylander, 2013; Laidler-Kylander y Simonin, 2009). Las comunidades de marca originales están conformadas por un grupo de individuos unidos por un interés común: el consumo de una marca; en el caso de las comunidades de marca con causa social la unión de los participantes en la comunidad gira alrededor de una marca no lucrativa conocida que solicita apoyo de sus distintos *stakeholders* y que ofrece –casi siempre de manera gratuita- un servicio a sus beneficiarios (ej. alimentos para los pobres, atención médica a enfermos, etc.) (Griffiths, 2005). Y son los sentimientos positivos y la empatía algunos de los elementos que permiten que los miembros de la comunidad se comprometan para aportar los recursos, conocimientos y el tiempo que la organización requiere para su funcionamiento (Griffin et al., 1993; Schau et al., 2009).

METODOLOGÍA

Dado que el fenómeno de las comunidades de marca con causa social no ha sido estudiado de manera profunda (Hassay y Peloza, 2009) decidimos utilizar una metodología cualitativa que nos permitiera contar con información más rica y variada sobre el tema (Hackley, 2003). Elegimos como caso de estudio al Teletón México. Teletón es la organización no lucrativa más grande de Mexico, y es una organización en la cual confían los mexicanos (Reid, 2013). Teletón ofrece atención y servicios de rehabilitación para niños, fue fundado en 1997 en la Ciudad de México y cada año realiza un evento (*brandfest*) para recabar fondos que le permitan operar los distintos centros establecidos en todo el país.
El estudio se realizó en tres etapas consecutivas. En la primera se realizaron trece entrevistas a profundidad (Guest, Bunce y Johnson, 2006) con distintos miembros del público constituyente *(stakeholders)*; incluyendo a directivos y miembros del staff del Teletón, padres de familia, periodistas, voluntarios y donadores. Cada entrevista tuvo una duración aproximada de una hora.

La segunda etapa consistió en un análisis netnográfico (Kozinets, 2010; Kozinets, 2006) en dos comunidades activas de Facebook para explorar el comportamiento de los donadores y embajadores del Teletón. Finalmente, en la tercera etapa visitamos el *brandfest* del Teletón que se lleva a cabo cada año en el mes de Diciembre y realizamos un estudio etnográfico, observando la participación de donadores, voluntarios, padres de familia, terapeutas y pacientes del centro de rehabilitación ubicado en una importante ciudad del norte de México. Llevamos a cabo un análisis de contenido de forma iterativa, en el cual se hicieron transcripciones de las entrevistas, se interpretó la información y se clasificaron los datos tomando como referencia las características de una comunidad de marca tradicional (Creswell, 2013); a la vez que se identificaron nuevos temas y patrones relacionados a la comunidad de marca con causa social. Siguiendo las recomendaciones de Spiggle (1994) hicimos archivos de las entrevistas, textos y fotografías en distintos archivos digitales que fueron analizados posteriormente.

RESULTADOS

Características de una Comunidad de Marca Con Causa Social

Tras analizar la información recabada en las tres etapas y al contratarla con la literatura, descubrimos que existe una comunidad de marca en torno al Teletón México la cual está inspirada por la misión y valores de la organización. El análisis de la información nos permitió identificar que en esta comunidad con causa social existe (al igual que en las comunidades de marcas comerciales) una serie de prácticas que unen a los seguidores de la misma entre las cuales se encuentran: (1) La empatía (el apoyo social y emocional hacia la marca); (2) La evangelización (la inspiración para motivar a otros a unirse a la causa y sumar esfuerzos); (3) La celebración de hitos o logros; (4) La documentación a través de narrativas de casos de éxito (niños dados de alta tras su terapia de rehabilitación); y, (5) El uso de símbolos específicos para reconocer a los seguidores de la marca. Así mismo la comunidad de marca del Teletón presenta otras similitudes con las comunidades de marca tradicionales: (1) no necesariamente están en el mismo espacio físico, sino que aprovechan las ventajas del Internet para mantenerse en contacto; (2) una parte importante de la comunidad está integrada por padres de familia de pacientes del centro de rehabilitación, voluntarios, y staff del centro de rehabilitación que comparten una experiencia común; y, (3) los grupos analizados presentan un fuerte sentido de pertenencia e identificación con el Teletón y sus valores, lo cual los mueve a trabajar en pro de la organización.

Al igual que las marcas comerciales, Teletón cuenta con una identidad distintiva a través de su logotipo y los colores únicos de la organización (amarillo y morado), los cuales se utilizan en uniformes, equipo de transporte, alcancías, papelería oficial y campañas publicitarias y de recaudación de fondos. La presencia de estos elementos distintivos de la marca con causa social fue observada durante el *brandfest*, al que acuden miles de seguidores o promotores de la causa vistiendo prendas en los colores ya mencionados y portando el logotipo en distintos artículos (alcancías, muñecos, termos, etc). Observamos también que al igual que en las comunidades de marca comerciales, en la comunidad de marca con causa social existe un sentido de pertenencia, una identificación clara de los seguidores, una serie de rituales así como un comportamiento especial al que nosotros catalogamos como ciudadanía, el cual se demuestra a través de acciones que son congruentes con los valores y el código de ética de la organización, pero no sólo cuando el individuo está dentro del centro de rehabilitación, sino en cada momento de su vida personal y privada, tal y como lo sugieren los siguientes comentarios de algunos participantes en el estudio:

"Un día caminaba por la calle con mi hijo, él llevaba en sus manos su alcancía del Teletón, de pronto vemos que un coche se regresa por la calle y la conductora nos llama para decirnos "vi al niño con su alcancía y supe que no podía seguir sin detenerme a darle un donativo"" (Irma, 44). "Cuando traigo mi bata de voluntaria del Teletón me siento muy comprometida a portarme bien en todos lados, por ejemplo cuando voy manejando mi auto me siento obligada a ceder el paso, ser amable y respetar las señales de tránsito; me daría pena que me multaran y el policía me viera como una mala representante del centro" (Cinthya, 32).

¿Qué Hace Única a Esta Comunidad de Marca?

A diferencia de las comunidades de marca comercial, donde los miembros son únicamente los consumidores y usuarios de la marca en cuestión, en el caso de la comunidad de marca con causa social sus integrantes tienen perfiles diferentes. En primer lugar están los pacientes y sus familiares, quienes muestran un compromiso y un vínculo emocional hacia la marca, el cual queda demostrado en el esfuerzo que hacen (a pesar de ser en su mayoría personas de un nivel socioeconómico bajo) por contribuir con recursos económicos durante el *brandfest* a través de colectas y venta de productos para recabar fondos. Un segundo grupo de seguidores de la comunidad está integrado por el staff del centro de rehabilitación y los voluntarios. El tercer grupo lo integran los periodistas y comunicadores que dedican tiempo y espacio en sus respectivos medios de comunicación para evangelizar a favor de la marca con causa social (i.e. Teletón);

y finalmente, un cuarto grupo integrado por donadores que aportan desde un peso hasta cientos de miles de pesos para apoyar a las actividades de la institución.

Acción y Liderazgo en Tiempos de Crisis

Los miembros de la comunidad cuidan a la marca (Teletón) como propia y la defienden de los ataques de detractores y escépticos. Para ello se valen principalmente de las redes sociales (en el caso de los individuos comunes) o de medios de comunicación tradicionales (en el caso de los periodistas) para hablar favorablemente de la organización y su trabajo. Descubrimos que tras una importante crisis de imagen ocurrida en 2015, en la cual distintos grupos buscaron desprestigiar al Teletón, los miembros de la comunidad iniciaron una campaña favorable dando testimonios y hablando a favor de la organización (Peréznegrón, 2016). Así mismo, la propia organización comenzó en junio de 2015 una campaña llamada "Teletón abierto" con los objetivos de transparentar sus actividades y la aplicación de recursos provenientes de las campañas de recaudación y crear una comunidad de "Testigos Teletón" que avalen de manera libre, voluntaria y espontánea el trabajo realizado en el centro (Teletón, 2016). Esta última campaña corrobora la importancia de nuestro estudio de investigación, pues aún y cuando la organización todavía no tiene un informe de este estudio, sus directivos están aplicando conceptos de comunidad de marca al implementar ellos mismos comunidades virtuales en Facebook y organizar grupos de simpatizantes y evangelizadores de la marca. Como lo sugieren Sargeant y Shang (2016) el liderazgo y la pasión son ingredientes vitales para alcanzar los objetivos de una organización con causa social o filantrópica, por lo que consideramos que la existencia de esta comunidad de marca en torno a la causa social Teletón, genera un valor importante para la organización no lucrativa, el cual se traduce en un sistema de soporte continuo a través de donativos, trabajo voluntario y defensa de la causa en redes sociales y en interacciones cara a cara.

CONCLUSIONES

Nuestro estudio aporta importantes contribuciones tanto desde el punto de vista académico, como desde una óptica administrativa y mercadológica. Esta investigación enriquece la literatura de comunidad de marca al demostrar que existe una comunidad en torno a una causa social que cuenta con atributos y características únicas. Desde el punto de vista de aplicaciones gerenciales nuestros hallazgos sugieren que si bien la comunidad de marca con causa social surge de forma voluntaria y hasta cierto punto de manera independiente al propio Teletón, al ser reconocida por los directivos de la OSC se puede utilizar como estrategia de crecimiento, imagen y reputación. Desde el punto de vista de la mercadotecnia los hallazgos se pueden aplicar a otras organizaciones no lucrativas, orientando a sus directivos para que establezcan los elementos necesarios para construir su propia comunidad de marca y logren así mayor visibilidad en la sociedad y en el mercado de donadores. Esta comunidad que gira en torno a la causa social está en esencia integrada por individuos que comparten una forma similar de pensamiento, que interactúan de distintas maneras con la organización no lucrativa, y que inspirados por la misión y valores de la misma trabajan en la difusión de la causa, en la recaudación de fondos, e incluso en la defensa de la imagen de la marca ante los públicos que critican o cuestionan su credibilidad. Las comunidades de marca en torno a las causas sociales no sólo existen, sino que presentan características particulares que las diferencian de las comunidades de marca tradicionales. Podemos decir que la identificación que los miembros de la comunidad sienten con respecto a la OSC es el pegamento que los une y los lleva a mostrar conductas de solidaridad, ciudadanía y defensa para poner de manifiesto su pertenencia a la comunidad.

Limitaciones

Dentro de las limitaciones hay que resaltar que el estudio se realizó únicamente con una OSC: Teletón México y sus *stakeholders.* El comportamiento de los integrantes de las comunidades de marca de otras organizaciones podría ser diferente al del Teletón México, por lo que sugerimos cautela al generalizar nuestros hallazgos. Otra consideración importante es que el estudio se llevó a cabo únicamente en México,

por lo que en otros países podrían existir diferencias culturales y actitudes distintas en relación a los donativos y al trabajo voluntario. Sugerimos replicar el estudio en otros contextos culturales y en otras naciones.

Estudios Futuros

Una siguiente etapa de este estudio deberá contemplar el diseño y aplicación de un instrumento para analizar de manera cuantitativa el comportamiento de los seguidores de la marca y poder identificar si existe una relación directa entre la pertenencia a la comunidad de marca y las intenciones de donar para la causa y/o participar como voluntario en la OSC. Se puede tomar como referencia el instrumento generado por Algesheimer et al., (2005) para evaluar el comportamiento de los integrantes de una comunidad de marca. Será interesante también identificar a los detractores de la comunidad, conocer sus actitudes y objeciones y poder eventualmente diseñar estrategias de comunicación adecuadas para informar a los distintos públicos de la organización y generar así mayor apoyo.

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CARACTERIZACIÓN DE LA SOSTENIBILIDAD Y LA ÉTICA EMPRESARIAL EN EL MODELO "EMPRENDER PARA APRENDER" BAJO LA RSE

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RESUMEN

La necesidad latente para generar empresas según los términos de sostenibilidad bajo el marco legal de la Responsabilidad Social Empresarial (RSE)-ISO 26000 enmarca el objetivo del presente artículo, el cual es conocer la importancia de implementar la RSE bajo estrategias gerenciales con el fin de incentivar la sostenibilidad y la ética empresarial (SyÉE), a través del modelo emprender para aprender en Colombia y México. Para tal fin, se aplicará una serie de métodos Multivariable en el que se analizará desde diversas ópticas la pertinencia de un código de ética en el que se correlaciona el conocimiento y la postura de las instituciones que implementan el modelo en cuestión de RSE, sostenibilidad y ética; por ende, en esta investigación se describirá específicamente el módulo de SyÉE. Finalmente, se propone una evaluación integral de la SyÉE, considerando además del capital moral, diversos modelos que se adecúen a la realidad del país, en relación a las políticas ambientales, las interacciones que hay entre la sociedad, las empresas y el Estado, en relación con el uso, sostenimiento y restauración del medio ambiente.

PALABRAS CLAVE: Emprendimiento, Ética, Sostenibilidad, RSE, Multivariable

CHARACTERIZATION OF SUSTAINABILITY AND BUSINESS ETHICS IN THE MODEL "ENTREPRENEUR TO LEARN" UNDER CSR

ABSTRACT

The need to generate enterprises under the sustainability terms and under the legal framework of Corporate Social Responsibility (CSR)-ISO 26000 frames the aim of this article which is to socialize the importance of implementing CSR under management strategies to encourage sustainability and business ethics through the model "entrepreneur to learn" in Colombia and Mexico. To this end, a series of multivariable methods will be applied to analyze in various perspectives the relevance of a code of ethics to correlate knowledge and posture of the institutions that implement the CSR sustainability and ethics model. Hence, in this research the module Syee will be specifically described. Finally, a comprehensive assessment of the Syee is proposed, considering the moral capital, and several models that fit the reality of the country, in relation to environmental policies, the interactions between society, business and the state, and regarding the use, maintenance and restoration of the environment.

JEL: A13. C1. L26. M14. Q56.

KEYWORDS: Entrepreneurship, Ethics, Sustainability, CSR and Multivariable

INTRODUCCIÓN

La problemática fundamental en este estudio es desarrollar el módulo de sostenibilidad y ética empresarial SyÉE el cual servirá de punto de partida para futuras investigaciones. Para tal fin, se identificara la importancia de integrarlo en diversos modelos e implementar una prueba piloto para validar su pertinencia en las agencias de viajes y turismo de Colombia, a este estudio se integrará los términos de sostenibilidad bajo el marco legal de la Responsabilidad Social Empresarial-ISO 26000 y de los indicadores del Global Reporting Initiative (GRI), que integran las tres vertientes básicas de toda sostenibilidad: enfoque económico, social y medioambiental de los proyectos y negocios con productos que estarán siendo solicitados por un mercado más comprometido con el desarrollo y bienestar de sus comunidades. Hay una gran demanda en esta segunda década del milenio por productos y servicios con alto contenidosostenible pero recordemos que "los informes de sostenibilidad ayudan a las organizaciones a establecer metas , medir el rendimiento y gestionar el cambio con el fin de hacer que sus operaciones sean más sostenibles" (Global Reporting Initiative, 2014), esto es, que a la par se atienda problemas sociales y ambientales de manera rentable; ya no es necesario pensar en hacer riqueza a costa de deteriorar el medio ambiente o a costa de generar mayor pobreza por el beneficio de unas cuantas familias dado que el impacto de las actividades operacionales del negocio sobre el ambiente, incluyendo con ello la dimensión humana, social y natural (Cabrejo, 2014), son relevantes en un sistema sostenible.

Para fines prácticos se selecciona el Modelo Emprender para Aprender dodo su relevancia educativa en los procesos de investigación, al cual se le integrará el componente de la sostenibilidad y ética empresarial. Esta investigación tiene como objetivo incluir al medio ambiente y al desarrollo social en los procesos de creación de negocios y proporcionar herramientas necesarias para que se implemente este enfoque ético-sostenible en los diversos estudios de emprendimiento y se centra en desarrollar e incluir el módulo de sostenibilidad y ética empresarial bajo autoridades académicas en ética de la empresa, soportado por Freeman, al Modelo "Emprender para Aprender" integrado los procesos del emprendimiento sostenible, para ser implementado en Colegios, Universidades de México y Colombia. En donde se especificara en desarrollar el módulo de sostenibilidad y ética empresarial bajo el marco legal de la ISO 26000, la integrar el módulo de sostenibilidad y ética empresarial al Modelo "Emprender para Aprender" y se implementar la prueba piloto en la Uniremington y la Universidad Cuauhtémoc dado que este modelo ya ha sido probado con indicadores de impacto y sigue siendo implementado en varios colegios y centros universitarios de México y Colombia, por esa razón se ha seleccionado este modelo para integrarle los nuevos componentes de la ética y la sostenibilidad los cuales den pauta para su respectiva vinculación en colegios y universidades de México y Colombia. Partiendo del Modelo

Emprender para Aprender, un modelo maduro, comprometido con el emprendimiento como modelo educativo internacional con presencia en México, Colombia, Costa Rica y Ecuador, en palabras de nuestro colega y consultor internacional Ricardo Pazrosero los emprendedores aprenden mejor si además de recibir una vivencia pueden expresar sus emociones, aportar sus puntos de vistas, aprender sus propias experiencias, identificando así los cambios que desean y consideran convenientes para su vida. Siguiendo el objetivo general del modelo "Emprender para Aprender" el cual busca transferir la experiencia y metodología de operación del mismo desarrollando una cultura emprendedora en los niñ@s y jóvenes, facilitando la aplicación de prácticas de emprendimiento hacia la formación de emprendedores y el desarrollo de un pensamiento empresarial, a través de la capacitación, formación, motivación y sensibilización a directivos y docentes de instituciones de educación básica primaria, básica secundaria, media y universidades, que buscan desarrollar un mejor conocimientos, habilidad y actitud que les permita cumplir efectivamente el proceso de formar emprendedores que contribuyan al desarrollo de estudios sustentables en el país con el módulo de sostenibilidad y ética empresarial .

REVISIÓN DE LITERATURA

En la literatura de la sostenibilidad, la ética y el emprendimiento se logró identificar la creación de indicadores de sostenibilidad que ayuden a diagnosticar y clasificar a los países latinoamericanos que están realizando acciones concretas en pro de la sostenibilidad. En 2004, el Programa de las Naciones Unidas para el Medio Ambiente (PNUMA), definieron un conjunto de 38 indicadores que apunta a los tres elementos de la sostenibilidad (economía, ambiental y social). A través de la historia, se ha encontrado que todas las personas que han sido consideradas emprendedoras, comparten ciertas características comunes que hacen que su actuar, pensar y sentir se diferencie del resto de la sociedad; sin embargo, éstas características no necesariamente se desarrollan en los programas educativos tradicionales. Actualmente el Modelo Educativo "Emprender para Aprender" está avalado por el INADEM "Instituto Nacional del Emprendedor" para desarrollar su modelo educativo al interior de las instituciones educativas en México: Querétaro, Aguascalientes, Guadalajara, Irapuato y en Colombia en la Ciudad de Bogotá y San Juan de Pasto. El Modelo "Emprender para Aprender" está centrado en el desarrollo de las características emprendedoras que garantizan un nuevo estilo de vida en cada uno de los niños y jóvenes, contagiándolos con una clara convicción por hacer realidad sus sueños, con una actitud positiva en todo acto de vida, tanto en el presente como en el futuro, incorporando a su desarrollo, un espíritu emprendedor y un pensamiento empresarial con grandes virtudes humanas.

La competitiva como exigencia de la globalización hace que los países sean cada vez más eficientes y eficaces en todas las áreas de desarrollo para lo cual se han identificado como primordial un cambio en el contexto económico, social y ambiental siendo el emprendimiento el principal dinamizador de todos los factores para responder a la nuevas tendencias de la globalización como lo son: el desarrollo económico, social, ambiental, político, cultural y tecnológico, siendo esta labor, responsabilidad de las instituciones educativas que generen y garanticen una formación en conocimientos, habilidades y actitudes emprendedoras como un estilo de vida. En plena segunda década del dos mil se ha desarrollado año con año la Cumbre Mundial sobre el Desarrollo Sostenible, mostrando ya no una preocupación por el ecosistema sino una ocupación por parte de los líderes mundiales sobre el desarrollo de tareas en las tres dimensiones del desarrollo sostenible: económico, social y ambiental, que lleven a un bienestar y crecimiento actual sin afectar de manera nociva el ecosistema para las generaciones futuras. Se debe cambiar los patrones insostenibles de producción y consumo que lesionan el presente y que de seguir así marcará un destino desastroso para las comunidades, como es la contaminación de las fuentes de agua, la tierra y aire. Se ha formalizado la iniciativa latinoamericana y del caribe para el desarrollo sostenible, integrando el ecosistema ambiental en todos los procesos de desarrollo económico y social de la comunidad, para promover la explotación sustentable de los recursos naturales y acciones concretas para disminuir la desigualdad y la pobreza entre los latinoamericanos.

Argumentación

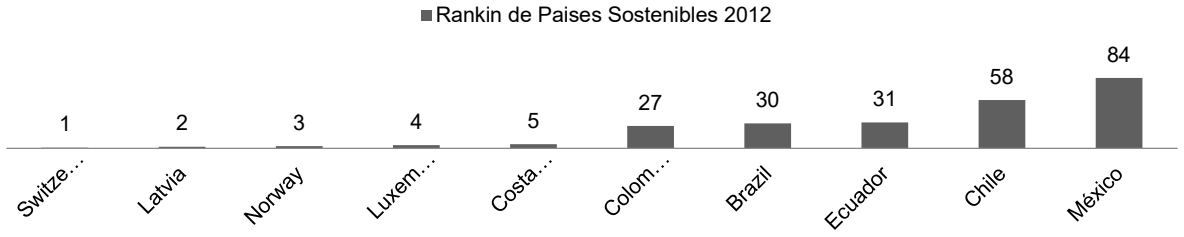
En el 2012, se publicó el Rankin anual de sostenibilidad entre las naciones que participaron de manera voluntaria en la medición del Índice de Sostenibilidad Ambiental (ESI, por sus siglas en inglés), por el Centro de Política y Ley del Medio Ambiente, de la Universidad de Yale, (Emerson, J., at al, 2012), permitiendo conocer las naciones que están realizando actividades de sostenibilidad, siendo Costa Rica, el país con mejor ranquin de Latino América en el lugar 5, seguido muy lejos por Colombia en la posición 27, Brasil en la posición 30, Ecuador en la 31, Chile en el lugar 58 y México en el lugar 84 de 132 países. El ESI, clasificó a 132 países en 22 indicadores de desempeño en 10 categorías: (Emerson, J., at al, 2012)

Salud ambiental
Agua (efectos sobre la salud humana)
Contaminación del Aire (efectos sobre la salud humana)
Contaminación del Aire (efectos sobre el ecosistema)

Recursos Hídricos (efectos en el ecosistema)
Biodiversidad y Hábitat
Bosques
Pesca
Agricultura
Cambio Climático

De esta manera se está logrando orientar a las naciones a trabajar en alguno de los puntos centrales de la sostenibilidad, por lo que todo el ejercicio retórico de los ochentas y noventas dieron la pauta para la métrica y el diagnóstico de la participación de las naciones en pro del bienestar del ecosistema y formular planes de acción que sin duda alguna ayudarán a mejor la posición de América Latina, en el Ranquin Mundial de los próximos años y a contribuir de esta manera en estabilizar y mejorar el cambio climático y la sostenibilidad como cultura de vida empresarial, con políticas ambientales incluyentes y práctica para que las personas, las instituciones y empresas apliquen de manera práctica acciones concretas hacia alcanzar los objetivos sociales que cada nación formulará para los próximos años. Ver Figura 1:

Figura 1: Ranking de Países Sostenibles 2012

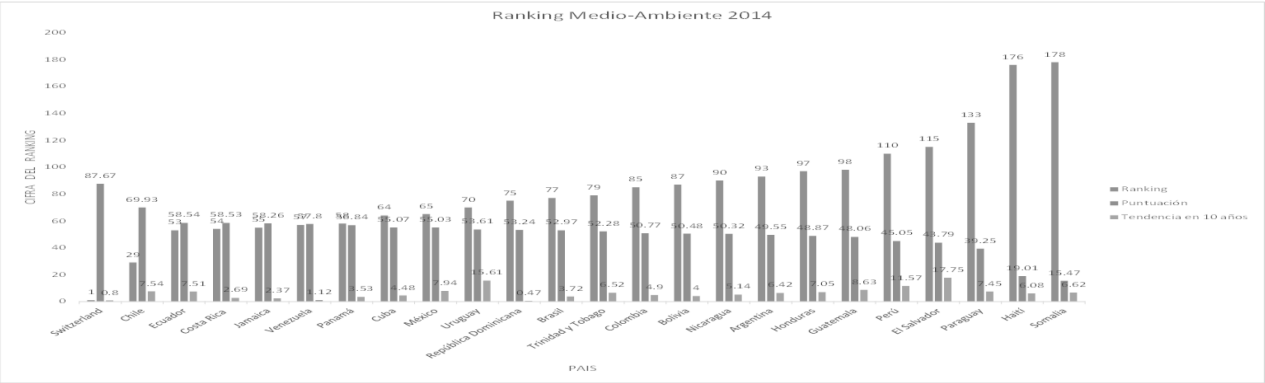


** Fuente: http://www.epi.yale.edu*

Para el 2014, se publicó el Índice bajo el nombre de Índice de Desempeño Ambiental (Environmental Performance Index-EPI), ranking que identifica la gestión del medio ambiente entre las 179 naciones que participan desde hace 10 años. Los resultados en la Gráfica 2, muestra la ubicación de los países de América Latina en relación al primero y último lugar del ranking mundial con la posición en el ranking, más la puntuación y la proporción de mejora durante estos 10 años de evaluación, es importante mencionar que el Ranking que se tomó para este estudio fue el del 2014 y no el del 2016 debido a su directa relación con el modelo "emprender para aprender" un donde se busca la inclución de la ética y la sostenibilidad con una propuesta al modelo denominada *SyÉE*: los periodos analizados giran en torno al periodo de estudio dada la facilidad en la recolección de fuentes primarias y secundarias de información. Por tanto el EPI nos muestra en la siguiente tabla un índice de desempeño Medio-Ambiental que se tendrá en relación con el modulo *SyÉE* al momento de realizar la metodología.

El Índice de Desempeño Ambiental (EPI) ofrece un ranking que arroja luz sobre la forma en que cada país gestiona los asuntos ambientales. Sin embargo, el ranking EPI es sólo una manera de mirar a importantes datos globales. Este Data Explorer EPI permite a los usuarios investigar los datos globales de forma más dinámica: Compara el desempeño ambiental con el PIB, la población, la superficie terrestre u otras variables "ocupando el desempeño de los países en temas ambientales de alta prioridad en dos áreas: la protección de la salud y la protección de los ecosistemas humano." (Environmental Performance Index - Development, 2014) Las dos mediciones que proporcionan la estructura general de la EPI 2014 son de la Salud Ambiental y vitalidad del ecosistema. Salud Ambiental mide la protección de la salud humana de los daños ambientales. El Ecosistema de Vitalidad mide la protección del ecosistema y la gestión de recursos. Estas dos medidas se dividen en nueve categorías temáticas con 20 indicadores calculados a partir de los datos y estadísticas a nivel país, que abarcan temas de política ambiental de alta prioridad, incluyendo la calidad del aire, los bosques, la pesca, el clima y la energía, entre otros.

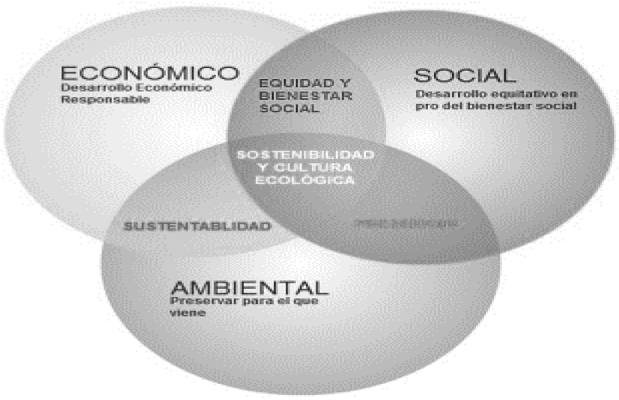
Figura 2: Ranking de Medio-Ambiente 2014



** Fuente: http://www.epi.yale.edu*

La Comisión Brundtland, G.H. (1987), define el desarrollo sostenible como "aquel desarrollo que satisface las necesidades de la generación actual sin comprometer las necesidades de las generaciones futuras". Siendo este término más amplio que el de sustentabilidad, el cual se refiere a la preservación de los recursos naturales no renovables. El desarrollo sostenible nos invita a desarrollar el quehacer emprendedor bajo tres enfoques típicos de la sostenibilidad desde una perspectiva trinitaria, en donde la parte circunstancial de lo que se pretende analizar en el modelo emprender para aprender, se centra en la coherencia de la inclusión de estos factores Económico, Social y Ambiental, al del modulo *SyÉE* en el que prima la RSE Ver Figura 3. Los proyectos de un emprendedor debe incrustar en un plan de desarrollo sostenible regional, estatal, nacional o internacional, con especial atención en todos los puntos de intersección como es el de la rentabilidad, cultura ecológica o enfoque sustentable para el uso racional de los recursos naturales de manera que se puedan explotar bajo un esquema de preservar los mismos, equidad y bienestar social con el pago de salarios dignos y preocupación por el crecimiento y desarrollo de sus empleados quienes le estarán colaborando a alcanzar sus sueños y a construir su patrimonio empresarial.

Figura 3: Desarrollo Sostenible: Punto Donde Gravita lo Económico, Social y Ambiental



* *Fuente: Pérez R. Luis A. Las pymes ante el reto de la sostenibilidad. Revista, Líder Empresarial, No.216, México, enero 2013.*

<u>Administración Sostenible de las Pymes</u>

Las Pymes son un claro ejemplo de vida de lo que es un emprendedor, al frente de cada Pyme se encuentra un emprendedor que ha desarrollado su idea de negocio, atiende necesidades concretas de una comunidad dada, genera empleos y atienden mercados de personas ambientalmente y socialmente más conscientes y decididas a comprar productos sostenibles. Porter, M. y Kramer M, (2011) en su publicación titulada "la

creación de valor compartido", *comparten que las empresas debería reconciliar a los negocios con la sociedad si redefinieran su propósito como la creación de "Valor compartido" con todos los grupos de interés por una economía sostenible, esto es, generar valor económico en una forma que también produzca valor para la sociedad al abordar sus desafíos, reconectando el éxito empresarial con el progreso social y medioambiental.* Las Pymes, pueden tener este enfoque de la siguiente manera: Al reconcebir los productos y los mercados bajo el paradigma sostenible (todos quieren crecer económicamente, de manera sustentable y socialmente justa) Redefinir la productividad en la cadena de valor, con acciones concretas que realmente generen valor ambiental y social sin descuidar la prioridad financiera o económica de toda empresa.

Construir clúster de apoyo por sectores en torno a las instalaciones de la Pyme, para un beneficio de cobertura industrial. En Green For All (2007), definieron de manera práctica el *negocio verde como aquel que está comprometido con las iniciativas ambientales y de justicia social, ocupándose de la reducción de las emisiones de gases de efecto invernadero y otros contaminantes ambientales, el uso de fuentes de energías renovables y medidas de eficiencia energética, la conservación de los recursos naturales y la energía, la minimización de residuos, y la creación de puestos de trabajo en las comunidad marginadas.* Una empresa o negocio verde se debe orientar en los siguientes cuatro puntos: Preservar o mejorar la calidad del medio ambiente Salarios y beneficios con condiciones seguras y con apoyo a las familias. Capacitación, crecimiento y desarrollo profesional de sus empleados de manera clara. No discriminación por género, raza, edad o diversidad cultural y geográfica.

El concepto de "empresa verde" es aquel que integra de manera sistémica y holística los tres pilares de apoyo empresarial para conservar o mejorar el medio ambiente y social sin perder el fin económico. Este enfoque se puede aplicar en las pequeñas, medianas y grandes empresas, que permitirán coadyuvar en la construcción de una sociedad que trabaja hoy en revertir las tendencias de la destrucción ambiental y la desigualdad socioeconómica. Toda empresa verde en estos tiempos tiene que ocuparse de administrar de manera responsable sus desechos, uso de materiales reciclables, ocuparse de pagar salarios dignos, respetar los puntos de los derechos humanos y buscar siempre la preservación y conservación del medio ambiente. Todo proyecto o propuesta de negocio de un emprendedor verde debe tener la viabilidad económica dentro de un ambiente sano y que sea socialmente justo. El concepto verde ha evolucionado hasta considerar la aplicación del mismo en los hogares, en un municipio, estado o una nación, partiendo del entendido de conservar y mejorar el medio ambiente y social donde se desarrolla la vida económica y política de un espacio dado.

Actividad Empresarial al Alcance Los Emprendedores Sostenibles

En el siguiente cuadro se comparte de manera sencilla y práctica algunas ideas que pueden realizar los emprendedores de las pequeñas y medianas empresas (Pymes) para llegar a ser una empresa sostenible sin tener que gastar más de lo que realmente se gasta en la operación de su negocio, bajo el enfoque de la administración verde con formulación de la estrategia verde, identificar factores clave para la estrategia verde y formulación de tácticas verdes, sin gastar más dinero para llegar a ser una empresa sostenible.
Se es sostenible desde el mismo momento en que se decide buscar y cuantificar el mercado de personas que estarían dispuestas a comprar productos comprometidos con el cuidado del medio ambiente e involucrar a disminuir la pobreza de sus comunidades, para de ahí dar el salto al diseño de productos verdes, mejorar el posicionamiento de su negocios como un negocio verde ya que toma acciones concretar para proteger el medio ambiente, precio verde explicando cómo cierta cantidad del precio se irá a reconstruir un parque o para generar campos deportivos para los jóvenes de barrios muy deprimidos, logística verde para bajar los sobreprecios que integran los intermediarios en los productos, administración y comercialización de residuos, marketing verde y alianzas verdes. Ver tabla1.

Tabla 1: Factores Claves Para la Estrategia Verde

Actividad del Emprendedor Verde	Estrategia Verde	Factor Clave Para la Estrategia Verde	Táctica Verde
Mercado Meta	Lanzar productos para el mercado verde.	Desarrollar una marca con productos verdes además de sus otras marcas.	Cuantificar y segmentar el mercado verde para dar a conocer por todos los medios de comunicación los productos verdes.
Diseño verde	Desarrollo de productos amigables con el medio ambiente.	Análisis del ciclo de vida de los productos para incorporar la eco-eficiencia del proceso para minimizar el daño ecológico.	Cambiar de proveedores comprometidos con el medio ambiente.
Posicionamiento verde	Prácticas comerciales sostenibles: en pro del medio ambiente y social de manera rentable.	Compromiso con una causa social y/o medioambiental de impacto en la comunidad.	Campaña publicitaria y actividades de Relaciones Públicas para resaltar todos los aspectos de las prácticas verdes de la empresa.
Precio verde	Políticas de eco-eficiencia y ahorro de energéticos y agua de la empresa.	Uso sustentable de los recursos no renovables. (ser parte de la reforestación y políticas de uso racional de los recursos no renovables)	Política de alquilar productos en lugar de venta a precio justo. Los consumidores sólo pagarán por el uso del producto. Ejemplo, lavadoras, secadoras, etc.
Logística verde	Proceso de distribución y logística inversa en beneficio del consumidor final: ¿Cómo, cuándo y dónde quiere el producto?	Proceso de distribución y logística más eficiente, eficaz y a menor costo.	Cambiar proveedores de distribución y logística con políticas de empresa verde.
Administración y Comercialización de residuos	Política de reciclado: reusar, reducir y reciclar. Coparticipar en proyectos sustentables de impacto en la comunidad, manejo de residuos y programas de promoción medioambiental. Ser parte activa en la política del Estado Verde.	Administración responsable de los residuos.	Proceso de fabricación que reduzca emisiones de residuos. Botes de colección de basura según si es orgánico, no orgánico, plástico, papel, cartón, lata, etc.
Marketing verde	Comercialización empresarial con alto contenido medioambiental y social.	Productos ecoeficientes, a precio justo, publicidad y promoción no engañosa, canales de venta y distribución a bajo costo.	Programa de promoción y relaciones públicas para para resaltar sus prácticas ecológicas y sociales
Alianza verde	Invitar a ser miembro de la junta directiva a un representante de una organización medioambiental como Green Peaces, Unicef, etc.	Alianza con instituciones internacionales en pro del medio ambiente.	Realizar actividades de promoción y prevención del medioambiente.

** Fuente: Elaboración Propia, Se identifican los factores claves que se deben considerar como estrategia verde en un mundo que pide a gritos la inclusión del SyÉE a la educación.*

METODOLOGÍA

En este estudio se utiliza una población y muestra bajo los aspectos éticos, enfocados en la descripción de la unidad de análisis y las variables que se correlacionan, dentro de los aspectos principales del marco metodológico del estudio resaltando que es una Investigación documental en su primera fase fruto de esta ponencia. En la segunda fase, la Investigación es de campo y aplicada para obtener evidencia empírica.
Una vez diseñado el módulo e integrado en el modelo Emprender para Aprender, se procederá a realizar la prueba piloto para validar el modelo con una muestra de colegios de las ciudades colombianas de Villavicencio y Medellín (CAT de UniRemington de Colombia) y colegios de las ciudades de la República Mexicana como Aguascalientes y Guadalajara (Universidad Cuauhtémoc de México). El modelo Emprender para Aprender, ha sido implementado en varias instituciones de educación primaria y bachillerato de México y Colombia, desde hace más de cinco años como una modalidad para desarrollar el espíritu emprendedor e innovador de los jóvenes bajo la metodología de la investigación. Este modelo carece del módulo de sostenibilidad y ética empresarial, para ello es importante integrar este nuevo enfoque en la formación educativa que permitirá contribuir con la implementación social, ambiental, económica y ética de los jóvenes de Colombia y México. Por tanto se evalúa el problema como: ¿Cuáles variables propias de los directivos de las instituciones de educación primaria, bachillerato y universidades, como edad, estado civil, género, escolaridad, cargo, antigüedad con la institución, número de empleados, tamaño o número de alumnos, certificaciones, cobertura local, regional y nacional, influyen en la percepción y grado de importancia de la sostenibilidad y ética empresarial bajo el marco legal de la Responsabilidad Social Empresarial-ISO 26000- y la Ética, para construir el módulo de la sostenibilidad y ética empresarial?

Se realizará un estudio comparativo de los Modelos de Emprendimiento para identificar los puntos de interacción y los puntos de diferenciación que hay entre ellos. Se integrará el Módulo de sostenibilidad y ética empresarial bajo el marco de referencia de responsabilidad social empresarial en el Modelo "Emprender para aprender" y fortalecer de esta manera el Modelo que ya está siendo implementado en varias instituciones educativas de México y Colombia. Es indiscutible que para dar solución a dicho problema nace una hipótesis general, nula (Ho) y alternativa (Ha), acompañada de sus respectivas hipótesis específicas desglosadas en las siguientes Tablas.

Tabla 3: Hipótesis General

HIPÓTESIS GENERAL	
Hipótesis nula (ho)	Hipótesis alternativa (ha)
"No hay diferencia significativa entre la percepción y grado de importancia de la sostenibilidad y ética empresarial y las variables propias de los directivos como: edad, estado civil, genero, escolaridad, cargo, antigüedad con la institución, número de empleados, tamaño o número de alumnos, certificaciones, cobertura local, regional y nacional"	"Si hay diferencia significativa entre la percepción y grado de importancia de la sostenibilidad y ética empresarial, las variables propias de los directivos como: edad, estado civil, genero, escolaridad, cargo, antigüedad con la institución, número de empleados, tamaño o número de alumnos, certificaciones, cobertura local, regional y nacional"

** Fuente Propia: Muestra si hay o no relación significativa.*

Tabla 4: Hipótesis Específicas

Hipótesis Especificas	
hipótesis nula (ho)	hipótesis alternativa (ha)
"**No** hay diferencia significativa entre la percepción y grado de importancia de la sostenibilidad y ética empresarial, la edad de los directivos de los colegios y universidades"	"**Si** hay diferencia significativa entre la percepción y grado de importancia de la sostenibilidad y ética empresarial, la edad de los directivos de los colegios y universidades"
"**No** hay diferencia significativa entre la percepción y grado de importancia de la sostenibilidad y ética empresarial, la edad de los directivos de los colegios y universidades"	"**Si** hay diferencia significativa entre la percepción y grado de importancia de la sostenibilidad y ética empresarial, la edad de los directivos de los colegios y universidades"
"**No** hay diferencia significativa entre la percepción y grado de importancia de la sostenibilidad y ética empresarial, el estado civil de los directivos de los colegios y universidades"	"**Si** hay diferencia significativa entre la percepción y grado de importancia de la sostenibilidad y ética empresarial, el estado civil de los directivos de los colegios y universidades"
"**No** hay diferencia significativa entre la percepción y grado de importancia de la sostenibilidad y ética empresarial, el género de los directivos de los colegios y universidades"	"**Si** hay diferencia significativa entre la percepción y grado de importancia de la sostenibilidad y ética empresarial, el género de los directivos de los colegios y universidades"
"**No** hay diferencia significativa entre la percepción y grado de importancia de la sostenibilidad y ética empresarial, la escolaridad de los directivos de los colegios y universidades"	"**Si** hay diferencia significativa entre la percepción y grado de importancia de la sostenibilidad y ética empresarial, la escolaridad de los directivos de los colegios y universidades"
"**No** hay diferencia significativa entre la percepción y grado de importancia de la sostenibilidad y ética empresarial, el cargo de los directivos de los colegios y universidades"	"**Si** hay diferencia significativa entre la percepción y grado de importancia de la sostenibilidad y ética empresarial, el cargo de los directivos de los colegios y universidades"
"**No** hay diferencia significativa entre la percepción y grado de importancia de la sostenibilidad y ética empresarial, la antigüedad de los directivos de los colegios y universidades"	"**Si** hay diferencia significativa entre la percepción y grado de importancia de la sostenibilidad y ética empresarial, la antigüedad de los directivos de los colegios y universidades"
"**No** hay diferencia significativa entre la percepción y grado de importancia de la sostenibilidad y ética empresarial, el número de empleados de los colegios y universidades"	"**Si** hay diferencia significativa entre la percepción y grado de importancia de la sostenibilidad y ética empresarial, el número de empleados de los colegios y universidades"
"**No** hay diferencia significativa entre la percepción y grado de importancia de la sostenibilidad y ética empresarial, el número de alumnos de los colegios y universidades"	"**Si** hay diferencia significativa entre la percepción y grado de importancia de la sostenibilidad y ética empresarial, el número de alumnos de los colegios y universidades"
"**No** hay diferencia significativa entre la percepción y grado de importancia de la sostenibilidad y ética empresarial, la cobertura local, regional y nacional de los colegios y universidades"	"**Si** hay diferencia significativa entre la percepción y grado de importancia de la sostenibilidad y ética empresarial, la cobertura local, regional y nacional de los colegios y universidades"

** Fuente Propia: Muestra si hay o no relación significativa entre las hipótesis específicas.*

<u>Dentro de los Aspectos Principales del Marco Metodológico del Estudio se Resaltan los Siguientes:</u>

Aspectos éticos: Vale resaltar que esta investigación no va a contravenir con las normas éticas establecidas. Teniendo en cuenta las exigencias éticas propias de cada área del conocimiento, entre ellas, respetando el derecho a la privacidad de las personas, de los colegios y universidades en las cuales se desarrolla el estudio.

Se deja claro que los resultados obtenidos frutos de este estudio serán en primera instancia compartidos con los que lograron hacer posible dicho desarrollo con pertinencia y fundamentados para su respectiva validación en el campo de la divulgación científica especializada.

Descripción de la unidad de análisis: Como elemento de estudio, observable o medible en relación con un conjunto de los factores que son de su mismo tipo enfatizamos en que este modelo carece del módulo de sostenibilidad y ética empresarial para ello es importante integrar este nuevo enfoque en la formación educativa que permitirá contribuir con la implementación social, ambiental, económica y ética de los jóvenes de Colombia y México. Todo el procedimiento de la investigación se estructura alrededor de esta unidad de análisis, por lo cual, se deja identificarla claramente en el estudio.

Las variables : Como características de la unidad de análisis se tiene en cuenta edad, estado civil, genero, escolaridad, cargo, antigüedad con la institución, número de empleados, tamaño o número de alumnos, certificaciones, cobertura local, regional y nacional. Es importante resaltar que la variable se deriva de la unidad de análisis y admite un rango mínimo de fluctuación. Además, implica su determinación mediante observaciones y o encuestas estructuradas. En este estudio se identificaron las variables que serán objeto de medición y que permitan la creación de módulo de sostenibilidad y ética empresarial del problema planteado.

Población y muestra: Nuestra población se asume desde las instituciones de educación primaria y bachillerato de México y Colombia elementos que tiene, al menos, una característica común susceptible de ser estudiada; mientras que nuestra muestra es una selección de factores de dicho universo, en tanto que, observando una porción relativamente reducida de unidades, se puedan sacar conclusiones semejantes a las que se lograrían si se estudiara el universo total. Seleccionar una muestra de una población exige para este estudio un proceso de muestreo aleatorio simple.

Modelos Estadísticos Multivariables Para Aplicar a los Modelos de Emprendimiento

El análisis multivariable se basa en analizar variables simultáneamente mediante el tratamiento multidimensional de los datos. Es un conjunto de técnicas estadísticas que analizan simultáneamente más de dos variables en una muestra de observaciones (Kendall: 1975). Se interpreta las variables cuantitativas o cualitativas o su combinación. Por tanto una de sus fortalezas es sintetizar amplios conglomerados de información y variables logrando una mejor comprensión del fenómeno de estudio según el problema planteado. Los orígenes del análisis multivariable se encuentran en las primeras generalizaciones según de la correlación y regresión, en donde se establecieron las primeras ideas del análisis de componentes principales (Pearson; 1901 y Spearman; 1904). Pero el establecimiento definitivo de la mayoría del análisis multivariable se ubica en los años treinta con los estudios de Hotelling (1931, 1933); Willes (1932, 1935); Fisher (1935, 1936); Mahalanobis (1936) y Bartlett (1939).

Los modelos principalmente empleados radican en dos métodos aparte de los más utilizados, dependencia y reductivos, según (HAIR, ANDERSON, TATHAM, & BLACK, 1999) en el orden de su contenido los métodos reductivos son (análisis factorial, análisis conjunto, análisis de correlación canónica, análisis cluster) los métodos de dependencia son los análisis de (varianza, covarianza, regresión multiple, discriminante, de probabilidad condicional Probit y Logit) dentro de los análisis determinísticos los modelos clasifican principalmente los métodos partiendo de que no hay hipótesis nula ni alternativa, mientras los o confirmatorios fundamentan y validan empíricamente las dos hipótesis bajo un marco teórico. El éxito y factor determinante para elegir el método multivariable idóneo, radica en la aplicación predictiva y pertinente de modelos financieros o métodos cuantitativos en la utilización de ratitos, es congruente que la variable dependiente implemente los datos que estiman las variables independientes, es consecuente que la variable dependiente apunte a una regresión si mantiene una forma continua, en anteposición a dicha variable se le aplicara un análisis probit o logit, asimismo puede utilizarse el análisis

discriminante, siempre y cuando la variable dependiente presente una forma categórica, por tanto se genera la siguiente tabla. Ver Tabla 4.

Tabla 4: Análisis Multivariable

ANÁLISIS	Variables Dependientes (V_D) e Independientes (V_I)
REGRESIÓN MÚLTIPLE.	V_D Métrica V_I Métricas y no Métricas: $\beta_1 = a_1X_1 + \cdots . a_nX_n$ Entonces: $F_{ij} = f_{i1}Z_1 + f_{i2}Z_2 \ldots . f_{ir}Z_r = ?\, f_{im}Z_m$ Por tanto: F_{ij} = Valoración factorial del individuo "j" en el factor "i" Z_m = Valoraciones individuales en cada variable con puntuaciones estandarizadas. Cada f_{im} Z_m = Es la ponderación factorial de la variable "m" en el factor "i"
DISCRIMINANTE MÚLTIPLE.	V_D No Métrica; V_I Métricas. $\vartheta_{Score} = a_1X_1 + a_2X_2 \ldots . a_nX_n$ Entonces: ϑ_{Score} = Punto de Corte a_n = Coefeficiente Discriminante X_1 = Variables Independientes
FACTORIAL O DE COMPONENTES PRINCIPALES.	Siendo el Modelo de la Matriz de datos como: Xij=F1i ai1 + F2i ai2 +.....+Fki aik + Ui Entonces: Xij = Puntuación del individuo i en la variable j Fij = Coeficientes factoriales a = Puntuaciones factoriales U = Factor único Y siendo la fórmula de la Comunalidad: h2i = F21j + F22J +..... + f2KJ Así como el Factor Unico: 1 = h2 +U2 Entonces: h2 = comunalidad U2 = factor único

** Fuente: Elaboración propia. Las variables se deben identificar para la aplicación del análisis Multivariable pertinente según Hair, J., Anderson, R., Tatham, R., & Black, W. (1999).*

Con base a la experiencia acumulada en la investigación e implementación del modelo Emprender para Aprender y al análisis sobre el estado del arte del modelo, en esta fase de creación tomaremos en cuenta los siguientes alcances y limitaciones que obtuvimos en estudios previos desarrollado en México y son: Para este estudio se harán pruebas piloto en colegios y universidades para validar el modelo con evidencia empírica y conclusiones bien fundamentadas.
Desarrollo del modelo "Emprender para Aprender Sostenible y ético".
Definición y Análisis de la variable dependiente.
Definición y Selección de variables independientes.
Selección y establecimiento de hipótesis.
Diseño del instrumento de medición.
Selección de la muestra en colegios y universidades de México y Colombia vinculadas a este estudio.
Aplicación de trabajo de Campo.
Selección de los recursos informáticos (SPSS, 2011).
Obtención del modelo.
Elaboración de una base de datos.
Aplicación de la prueba piloto para validar el modelo

RESULTADOS

Ya son muchas las iniciativas y modelos de emprendimiento que se han desarrollado en todas las naciones, con un gran enfoque en desarrollar el espíritu innovador y de emprendimiento de sus ciudadanos. La gran mayoría de estos Modelos de emprendimiento social se han orientado al desarrollo de proyectos sociales

pero sin el enfoque sostenible y ético (proyectos integrales con el enfoque en tres factores debidamente entrelazados entre sí: económico, social y ambiental) Se desarrollará e integrará el módulo de sostenibilidad-ético al modelo de "Emprender para Aprender" implementado en instituciones académicas de México y Colombia desde hace más de 5 años, para que los emprendedores actuales integren estos conocimientos de preservar el medio ambiente y de mejorar la sociedad en general en cada una de sus ideas, estudios y productos innovadores. El Espíritu Emprendedor y el Pensamiento Empresarial, constituyen la línea transversal conductora del Modelo Educativo Emprender para Aprender, de manera que facilitan su comprensión e interiorización, posibilitando un cambio de cultura a temprana edad, creando una nueva generación de grandes ciudadanos que construyen y transforman el país. El Modelo Educativo Emprender para Aprender, como un programa de formación dinámico, busca ajustarse a los cambios y retos que impone la actual situación del desarrollo humano, articulando sus elementos metodológicos hacia nuevos propósitos acordes a su entorno, permitiendo que el futuro emprendedor se proyecte hacia su comunidad, ante todo, como un gestor de empresa y como una persona integral con grandes virtudes humanas. Así mismo, permite que el proyecto de vida del emprendedor, se haga realidad, brindando el apoyo y los medios que harán posible alcanzar sus metas, para que cada uno y todos juntos construyamos un mundo más humano y más digno gracias al módulo de sostenibilidad -ética.

CONCLUSIONES

El espíritu de todo emprendedor en estos tiempos debe estar acompañado de una inspiración o idea de negocio que tenga por objeto proteger los recursos naturales o contribuir al logro de la equidad social como dos ejes entrelazados con el eje financiero lo que motiva a impulsar el emprendimiento con educación, bajo una metodología de la investigación. Dentro del contexto social y de la comunidad, el emprendedor responsable debe ver el cómo afecta el quehacer de su negocio a otros negocios locales, contribuir en construir una industria ética, transparente y comprometida con la sostenibilidad de la región; realizar donaciones periódicas que realmente impacten de manera positiva a las poblaciones marginadas de sus comunidades o bien en la reurbanización de sus zonas y estimular el crecimiento económico, social y cultural de sus regiones, entre otras más, según el Fondo Monetario Internacional. (2006). La economía mundial debe centrar su futuro él una mirada emprendedora, lo que implica que para el 2016 un gran reto, luego de transcurrir diez años en donde los rezagos de dicha actividad mostraron caídas potenciales de la economía mundial, por mencionar uno la crisis financiera del 2008, por tanto hay que apuntar a una investigación que genere emprendimiento bajo el pilar de la educación y amparado por un metodología.

Se integrará el Módulo de sostenibilidad y ética empresarial bajo el marco de referencia de responsabilidad social empresarial en el Modelo "Emprender para aprender" y fortalecer de esta manera el Modelo que ya está siendo implementado en varias instituciones educativas de México y Colombia. Vale resaltar que esta investigación no va a contravenir con las normas éticas establecidas. Teniendo en cuenta las exigencias éticas propias de cada área del conocimiento, entre ellas, respetando el derecho a la privacidad de las personas, de los colegios y universidades en las cuales se desarrolla el estudio. Se deja claro que los resultados obtenidos frutos de este estudio serán en primera instancia compartidos con los que lograron hacer posible dicho desarrollo con pertinencia y fundamentados para su respectiva validación en el campo de la divulgación científica especializada. Como elemento de estudio, observable o medible en relación con un conjunto de los factores que son de su mismo tipo enfatizamos en que este modelo carece del módulo de sostenibilidad y ética empresarial para ello es importante integrar este nuevo enfoque en la formación educativa que permitirá contribuir con la implementación social, ambiental, económica y ética de los jóvenes de Colombia y México. Todo el procedimiento de la investigación se estructura alrededor de esta unidad de análisis, por lo cual, se deja identificarla claramente en el estudio.

Como características de la unidad de análisis se tiene en cuenta edad, estado civil, genero, escolaridad, cargo, antigüedad con la institución, número de empleados, tamaño o número de alumnos, certificaciones, cobertura local, regional y nacional. Es importante resaltar que la variable se deriva de la unidad de análisis

y admite un rango mínimo de fluctuación. Además, implica su determinación mediante observaciones y o encuestas estructuradas. En este estudio se identificaron las variables que serán objeto de medición y que permitan la creación de módulo de sostenibilidad y ética empresarial del problema planteado. En Conclusión nuestra población se asume desde las instituciones de educación primaria y bachillerato de México y Colombia" Emprenderparaaprender.com, (2016). Elementos que tiene, al menos, una característica común susceptible de ser estudiada; mientras que nuestra muestra es una selección de factores de dicho universo, en tanto que, observando una porción relativamente reducida de unidades, se puedan sacar conclusiones semejantes a las que se lograrían si se estudiara el universo total. Seleccionar una muestra de una población exige para este estudio un proceso de muestreo aleatorio simple.

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LAS TICS Y SU INFLUENCIA EN LA TOMA DE DECISIONES EN ESTUDIANTES DE NIVEL MEDIO SUPERIOR

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RESUMEN

La planeación de carreras en tecnologías de información depende de la demanda del usuario final y para ello deben conocerse las necesidades y preferencias de estos, en esta investigación es claro que se deben reconsiderar otras opciones como mecatrónica, sistemas audiovisules y comunicaciones, y a su vez reforzando las que tienen preferencia como tecnologías de información e informática administrativa, de tal forma que se le den valores agregados a estudiantes de la region de la Chontalpa de Tabasco, México.

PALABRAS CLAVES: Tics, Mercadotecnia, Sistema, Influencia, Dirección

ABSTRACT

Planning careers in information technologies depends on the end-user demand and thus, it must be known the needs and preferences of these, in this research it is clear that other options should be reconsidered as mechatronics, audiovisuals systems and communications, and in turn, strengthen those with preference such as bachelor's degree in information technology and computer science, so that will provide added value to the students of the Chontalpa region of Tabasco, Mexico.

JEL: I2, M28,032,033,D8

KEYWORDS: Tics, Marketing, System, Influence, Management

INTRODUCCIÓN

Las Instituciones de Educación Superior (IES) desarrollan estrategias a fin de generar recursos humanos de alta calidad humana y académica para diferenciarse por estrategia y tácticas en sus propuestas de valor para sus programas de estudios. Una de esas estrategias es el programa de orientación profesiográfica de la Universidad Juárez Autónoma de Tabasco que tiene como objetivo brindar información individualizada de las carreras y servicios que se ofrecen en la Universidad Juárez Autónoma de Tabasco, a los estudiantes del nivel medio superior y superior, y público en general. Para Ronzón (2011), las estrategias, fueron los proyectos de investigación que empezaron el 05 el mes de marzo de 2011y concluyen el 13 de enero del 2014, para la División Académica de Informática y Sistemas (DAIS), con registro en la Dirección de Investigación y posgrado. El primer proyecto se denomina: "Estudio de demanda potencial del área de tecnologías de la información en el nivel medio superior en Tabasco", del M.C. José Jaime Ronzón Contreras, como director del proyecto y el corresponsable el M.N. José Trinidad acosta de la Cruz. El segundo proyecto "Estudio sobre factores de elección de las licenciaturas que ofrece la División Académica de Informática y Sistemas" donde el M.C. José Jaime Ronzón Contreras como director del proyecto y la corresponsable Mtra. María Teresa Fernández Mena. Cabe señalar que para el primer caso el proyecto está orientado al análisis de planteles de Educación Media Superior (CBETIS, CETIS, CBETA, CONALEP), con financiamiento de carácter Federal.

El segundo caso, el proyecto está orientado al análisis de planteles de Educación Media Superior (Cobatab Presencial Y Adistancia, Cecyte, Idetef, Teba), con financiamiento de carácter Estatal. Sin embargo estos estudios fueron de manera general a todos los estudiantes de nivel Medio Superior y no se obtuvo información precisa sobre los que ya están estudiando carreras en tecnologías de información y comunicaciones, este estudio toma en consideración esta orientación focalizada. Por otra parte hay diferentes apreciaciones de estudiar a sujetos en relación a la preferencia de productos y servicios, en este estudio se pretende analizar y conocer como estudiantes de nivel medio superior de la región de la Chontalpa en Tabasco, México están tomando la decisión de continuar con estudios de tecnologías de información y comunicaciones y que los motiva o les da influencia para decidir seguir estudiando, cuales son las carreras de su preferencias, este sentido este artículo presenta un objetivo, las principales teorías de orientación vocacional, los materiales y los métodos, los resultados, y finalmente las conclusiones

REVISIÓN DE LITERATURA

Para Etzkowitz y Vialey (2010), la universidad es un proveedor de la investigación básica y de personas capacitadas. Su función en relación con la industria es suministrar conocimientos al borde, principalmente en forma de publicaciones y graduados que aportan el conocimiento tácito con ellos a sus nuevos puestos de trabajo por lo que el conocimiento es un capital intelectual donde interfieren diferentes disciplinas como, filosofía, mercadotecnia, informática, tecnologías de la información, administración entre otras. Para Stephen y Coutler (2010), la administración es la coordinación y supervisión de las actividades laborales de otras personas de tal manera que se realicen de forma eficiente y eficaz. El modelo de las tres olas del cambio de Alvin Toffler, explica como pasar de una administración tradicional a una administración estratégica, de un modelo mecánico a un modelo orgánico, pasando de una revolución industrial a una revolución informática, donde la demanda, la oferta de productos y servicios tienen diferentes modelos innovadores. (González T.s.f., p.1). Esta competencia cada vez tiene la necesidad de crear modelos de negocios utilizando con ello la herramienta de la mercadotecnia y esta apoyándose en las tecnologías de la información, de tal suerte que hoy se cuentan en algunas organizaciones con tecnologías como Enterprise Resource Planning (ERP), Customer Relationship Management (CRM) y Bases de Datos (BD), que permiten tener información de primera mano para agilizar y mejorar el tratamiento de la información para la toma de decisiones. La administración tiene cuatro diferentes enfoques de estudios, los cuales son los recursos humanos, las finanzas, la producción y la mercadotecnia.

La Mercadotecnia

La mercadotecnia la podemos definir como el proceso de planeación, ejecución y conceptualización de precios, promoción y distribución de las ideas, mercancías y términos para crear intercambios que satisfagan, objetivos individuales y organizacionales, (Fisher y Espejo, 201, p.5). Para Koltler (2000), la mercadotecnia s un proceso social a través del cual individuos y grupos obtienen lo que necesitan y desean mediante la creación, oferta y libre intercambio de productos y servicios valiosos con otros. La mercadotecnia de las 4p (producto, precio, plaza y promoción) han cambiado a las 6C`s de la Calidad Total con: la Gestión de clientes (Clienting) y el Valor para el cliente (Customer Value), la Comunicación interactiva y personalizada (Communication), la Distribución a cualquier hora, en cualquier lugar y por cualquier medio (Convenience), la Personalización (Customization) y la Satisfacción (Customer satisfaction) de tal forma, que se está dando un marketing más personalizado en función de los procesos de Calidad Global (Colvee, L., 2013, p. 44). Para Reyes (2012), cualquier organización requiere de la mercadotecnia para dar a conocer su concepto de producto, de tal forma que pueda posicionarlo como la mejor opción, que satisfaga sus deseos necesidades, con una clara visión de una ventaja competitiva, agregando valor a al misma, con ello diseñar la estrategia que mayor convenga, para introducir nuevos productos o el relanzamiento de las nuevas propuestas de servicios, productos o una combinación de ambos. El plan de mercadotecnia es una guía que permite conocer la posición de la fuerzas y debilidades, oportunidades y amenazas de cualquier organización y es uno de los puntos que se consideran al diseñar un

plan de mercadotecnia, seguido de la fijación de objetivos, financieros y comerciales, el diseño de estrategias, tácticas, presupuestos, controles y evaluación de los indicadores , (Fisher y Espejo, 201, pp.33-55). Sin embargo existen otras plataformas utilizadas en estas propuestas, como las redes sociales, dispositivos móviles, páginas de internet, además de las tradicionales como la televisión, radio, prensa y revistas especializadas, todas ellas con el mismo objetivo mostrar las bondades o promesas de productos y servicios, con un concepto definido del mismo.

Según Belch y Belch (2005), la mezcla de la mercadotecnia (producto, precio, plaza y promoción), son esenciales para presentar la propuesta de valor de alguna organización. Donde las IES no son la excepción, dada la alta competencia, donde están buscando los mismos mercados metas, por ello debe utilizar adecuadamente estas herramientas estratégicas (el que no enseña no vende). La mezcla de promoción debe ser ya en instituciones públicas (publicidad, relaciones públicas, promoción de ventas, venta personal, y propaganda). Son esta últimas donde desarrollarán el plan estratégico de mercadotecnia en forma que no solo utilicen los medios tradicionales como televisión, prensa y radio, sino también los medios electrónicos. Redes sociales, dispositivos móviles, correos electrónicos, paginas de internet, etc. Y hacer presencia en la mente de su usuario o consumidor objetivo (posicionamiento). Este trabajo presenta avances parciales de las principales variables (carreras que deseo seguir estudiando y cuales de orientación en tics), de estudiantes de nivel medio superior de la región de la Chontalpa (Huimanguillo, Cárdenas, Comalcalco, Cunduacán, y Paraíso), del estado de Tabasco, México, que estudian tecnologías de la información.

Las Tecnologías de Información y Comunicaciones (Tic´S)

Existen diferentes conceptos de tecnologías de información y comunicaciones sin embargo en líneas generales podríamos decir que las nuevas tecnologías de la información y comunicación son las que giran en torno a tres medios básicos: la informática, la microelectrónica y las telecomunicaciones; pero giran, no sólo de forma aislada, sino lo que es más significativo de manera interactiva e interconexionadas, lo que permite conseguir nuevas realidades comunicativas". (Cabero, 1998, p.198) Para Antonio Bartolomé "la T.E. encuentra su papel como una especialización dentro del ámbito de la Didáctica y de otras ciencias aplicadas de la Educación, refiriéndose especialmente al diseño, desarrollo y aplicación de recursos en procesos educativos, no únicamente en los procesos instructivos, sino también en aspectos relacionados con la Educación Social y otros campos educativos. Estos recursos se refieren, en general, especialmente a los recursos de carácter informático, audiovisual, tecnológicos, del tratamiento de la información y los que facilitan la comunicación" (En A. Bautista y C. Alba, 1997. p.2)

La elección de carreras y su influencia en la toma de decisiones Las universidades, se encuentran en un proceso de transformación. Actualmente se está definiendo un nuevo sistema de valores y las Instituciones de Educación Superior (IES) están llamadas a ejercer un papel de liderazgo en la creación de conocimientos con un valor agregado para la sociedad, y a contribuir al desarrollo sostenido de las naciones. La toma de decisiones es de suma importancia en estudiantes de cualquier nivel educativo, y en particular del educando de nivel Medio Superior, este debe considerar seriamente un proceso de evaluación, entendiendo a la evaluación como un proceso en el cual debe considerar las siguientes variables, capacidad intelectual, destrezas comunicativas, utilización del tiempo, relaciones con los demás, creatividad y motivación (Dales y Iles, 1992,p.133) La influencia de carreras pueden apreciarse en diferentes teorías de orientación vocacional, como la adecuación formal (Reduccionista y constructivista), Confirmación empírica (concepto de si mismo, la personalidad) Generalidad (necesidad y valores), parsimonia (factores ambientales, experiencias familiares, factores genéticos),adecuación operacional (estilos de personalidad), consistencia lógica (ambiente familiar, ambiente infantil.(Osipow, 2001,pp. 247-253) Los modelos adultos disponibles durante la infancia y la adolescencia, el papel de los padres durante la infancia, los valores personales, valores familiares, la clase social, la educación y el ingreso de la familia, en combinación con las oportunidades económicas y organizaciones sociales e industriales, los intereses, las aptitudes, son influeciadores determinantes en la elección de carreras profesionales. (Osipow, 2001,pp. 257-258) Para

Gibson, Ivancevich y Donelly, (1990), la toma de decisiones pueden tomarse como un medio y no como un fin, es el resultado de un proceso dinámico, en la cual influye una multitud de fuerzas, es a respuesta a un problema, este puede ser consecutivo, pueden considerarse metas, objetivos, indicadores, selección de alternativas, implantación, control y evaluación.

METODOLOGÍA

Para esta investigación se utilizo una muestra por conglomerados en dos etapas se obtiene seleccionando primero una muestra aleatoria de conglomerados y posteriormente una muestra aleatoria de los elementos de cada conglomerado muestreado. Es común ser usado en muestreos grandes o muestreos con propósitos de control de calidad. La primera inquietud se encuentra en la elección de conglomerados apropiados. Dos condiciones son deseables: (1) Proximidad geográfica dentro de los elementos de un conglomerado y (2) el tamaño de conglomerados convenientes para su manejo. La selección apropiada de los conglomerados se ve afectada por el número de elementos que se deseen estén en cada uno de los conglomerados. Si los conglomerados presentan demasiados elementos entre ellos puede presentar elementos muy heterogéneos que pueden afectar las estimaciones planteadas. Si por el contrario se toman pocos elementos en los conglomerados puede las muestras sean más homogéneas, pero implica que se deba tomar más conglomerados lo cual implica a su vez mas dinero (Hernández et al., 2010). Una investigación de mercados es precisar las características de un perfil de consumidor o usuario, es la identificación, recopilación, análisis, difusión y uso sistemático y objetivo de la información, con el propósito de ayudar a la administración a tomar decisiones relacionadas con la identificación y solución de problemas(y oportunidades) de marketing (Malhotra, 2008, p. 50)

La Muestra

La finalidad de la investigación, se enfoca buscar cuales son las variables de mayor impacto que influyen en la decisión de seguir estudiando carreras de tecnologías de información y comunicaciones, por ello se trabajo con una muestra por conglomerados en dos etapas, para una muestra de 60 estudiantes repartidos en los seis municipios de la región de la Chontalpa, después del levantamiento de las encuestas se procesaron en el software SPSS, para su tratamiento de análisis de la información.

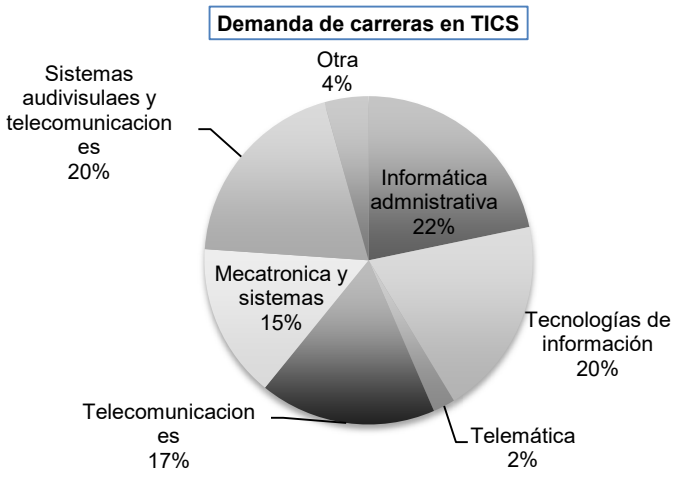
RESULATDOS

El estudiante puede ser influenciado por una educadora, por la publicidad, por un amigo, por conveniencias personales, son muy extensas las variables que se pueden considerar al tomar la elección de una carrera universitaria, sin embargo, esta puede estar influenciada por factores internos y externos. La principal técnica de recopilación de datos en la realización del proyecto fue la encuesta. A través de dicha encuesta se obtuvo información relevante de las variables de las que se preguntan cual es la razon por las que deseo estudiar una carrera de tecnologías de información, a lo que respondieron el 42% que por vocación y habilidades personales seguida de la decisión propia en un 27%, lo que agrupando estas dos variables nos suman un 69%, demostrando la mayoría, una solida decisión de seguir estudiando estas carreras de tecnologías de la información. (Ver Figura 1)

Figura 1: Razones Para Estudiar TICS

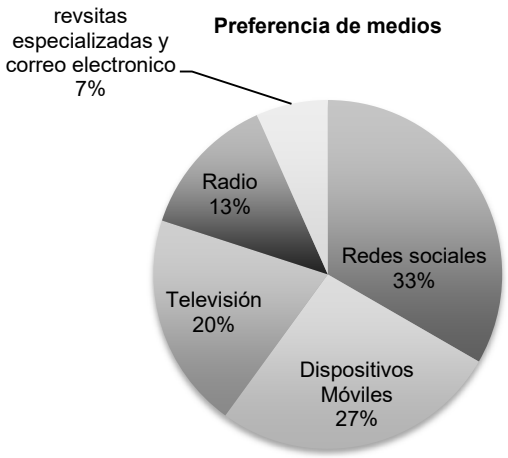
Las carrera de mayor demanda en los próximos dos semestres son la de informática administrativa con un 22% seguida de la de tecnologías de información con un 20%; sin embargo la demanda esta en tres nuevas carreras, como la de sistemas audiovisuales y telecomunicaciones con un 20%, la de telecomunicaciones con un 17% y por ultimo mecatrónica y sistemas con un 15%, que sumando estas tres hacen un 52% de total de demanda, es decir hay que prestar atención a las necesidades del mercado metas, estudiantes que ya están estudiando tecnologías de información y comunicaciones en diferentes planteles de la región de la Chontalpa, en Tabasco, México.(ver Figura 2)

Figura 2: Demanda de Carreras en TICS



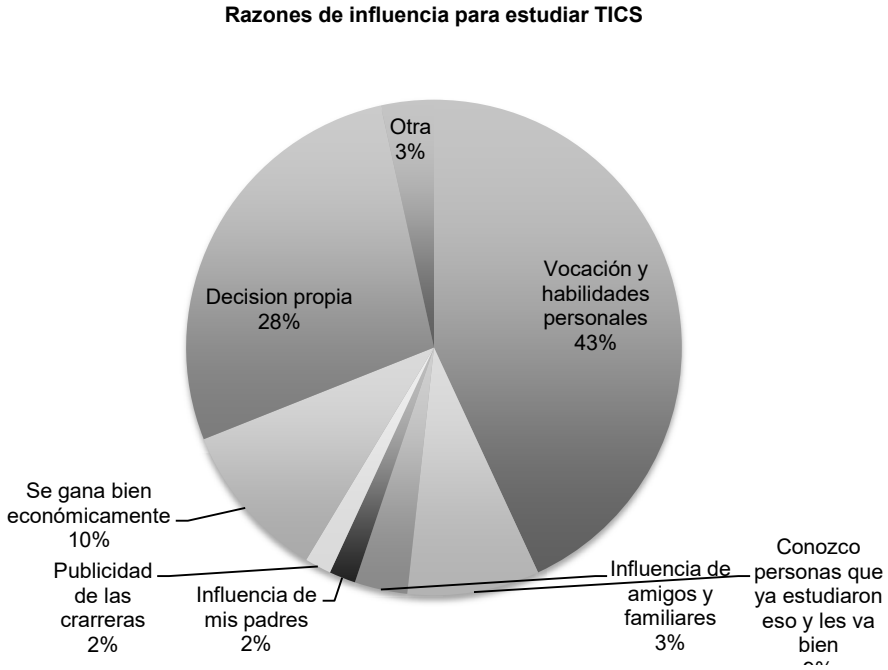
Algunos medios de influencia en estudiantes de nivel medio superior de la región de la Chontalpa, Tabasco, México son en primer lugar las redes sociales con un 33%, en segundo lugar están los dispositivos móviles con un 27%, en tercer lo ocupa la televisión con un 20% , la radio en un 13%, las revistas especializadas y correo electrónico con un 7% cada uno. (ver Figura 3)

Figura 3: Preferencia de Medios



Las razones de mayor influencia en la toma de decisiones para seguir estudiando carreras en tecnologías de información y comunicaciones son por vocación y habilidades personales con un 43% como primer lugar , decisión propia con un 28% en segundo lugar, factor económico un 10% en tercer lugar, personas que les va bien ya estudiaron estas carreras con un 9%, influencia de padres y amigos un 5% quedando la publicidad y la influencia de padres con un 2% cada uno. (ver Figura 4)

Figura 4: Razones de Influencia Para Estudiar TICS



La Universidad Juárez Autónoma de Tabasco a través de su División de Informática y Sistemas debe estar abierto al entorno y a las necesidades de su mercado objetivo por ello debe reconsiderar su oferta educativa en lo referente a nivel licenciatura como se aprecia en el estudio anterior ante la latente demanda de carreras de tecnologías de información y comunicaciones como por ejemplo, Sistemas audiovisuales y telecomunicaciones, mecatrónica y telecomunicaciones con un 52% de demanda. Los modelos adultos disponibles durante la infancia y la adolescencia, el papel de los padres durante la infancia, los valores personales, valores familiares, la clase social, la educación y el ingreso de la familia, en combinación con las oportunidades económicas y organizaciones sociales e industriales, los intereses, las aptitudes, son influenciadores determinantes en la elección de carreras profesionales

CONCLUSIONES

Las influencias para decidir carreras en tecnologías de la información y comunicaciones son la vocación y habilidades personales con un 43% como primer lugar , decisión propia con un 28% en segundo lugar, factor económico un 10% en tercer lugar, personas que les va bien ya estudiaron estas carreras con un 9%, influencia de padres y amigos un 5% quedando la publicidad y la influencia de padres con un 2% cada uno, hay que prestar atención cuales son estos patrones que influyen en estos educandos y dirigir esfuerzos de marketing en ese sentido, que sirvan como modelos motivadores que incentiven a preferir este tipo de carreras. Se debe diseñar un plan de mercadotecnia digital donde las Redes Sociales y los dispositivos móviles hacen el 60% de influencia en este segmento de mercado (target), presentando la propuesta de valor y el concepto de las carreras ofertadas en la máxima casa de estudios de Tabasco, es decir, la Universidad Juárez Autónoma de Tabasco, posicionándola como la mejor opción en carreras de tecnologías de la información y comunicaciones.

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PRUEBA PILOTO DE UN MODELO DE INTERVENCION PARA DISMINUIR EL ÍNDICE DE REPROBACIÓN EN EL INSTITUTO TECNOLÓGICO DE AGUASCALIENTES.

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RESUMEN

En este artículo desarrollamos una prueba piloto para comprobar un modelo de intervención para disminuir el índice de reprobación en el Instituto Tecnológico de Aguascalientes, ya que existen factores que afectan la enseñanza y el aprendizaje de algunas materias de la carrera de Ingeniería en Gestión Empresarial, y que juegan un papel importante en la definición de altos índices de reprobación. La prueba piloto se realizó a 83 alumnos de educación superior, de la carrera de Ingeniería en Gestión Empresarial, cuyas edades fluctuaban de los 18 a 23 años de edad, de los cuales 26 fueron del sexo masculino y 57 del femenino, en la capital del mismo estado, participaron 11 profesores que se capacitaron para este fin. Se desarrolló en dos fases, que consistieron en la detección de la reprobación escolar, difusión estadística de la misma, invitación a docentes a participar, capacitación a docentes, acción tutorial, seguimiento académico y evaluación del programa. Se logró reducir la reprobación escolar en dos terceras partes, e impactó favorablemente en 67% de los alumnos, participó el 86% del personal docente.

PALABRAS CLAVES: Modelo de Intervencion, Índice, Reprobación

TEST PILOT MODEL INTERVENTION TO DECREASE THE INDEX AT RETENTION AGUASCALIENTES INSTITUTE OF TECHNOLOGY

ABSTRACT

In this article we develop a pilot to test an intervention model to reduce the failure rate in the Technological Institute of Aguascalientes, as there are factors that affect teaching and learning some subjects of the Engineering Business Management, and They are playing an important role in defining high failure rates. The pilot test to 83 students in higher education was held in the Engineering Business Management, whose ages ranged from 18 to 23 years old, of which 26 were male and 57 female, in the capital same state, involving 11 teachers who were trained for this purpose. It was developed in two phases, which consisted of school failure detection, statistical spread of it, inviting teachers to participate, teacher training, tutorial, academic monitoring and evaluation. Was reduced school failure by two thirds, and impacted favorably by 67% of students, he participated 86% of teachers.

JEL: I21, I23, I29

KEYWORDS: Model Intervention, Index, Reprobation

INTRODUCCIÓN

En los últimos periodos se han presentado las siguientes cifras escolares en el Instituto Tecnológico de Aguascalientes: en la carrera de Ingeniería en Gestión Empresarial en enero-junio, la población escolar fue

de 539 alumnos, los índices de aprobación fueron 71% y de reprobación 29%. Es por tal razón que se pretende disminuir con el modelo de intervención el 29% de índice de reprobación y en relación a este modelo se decidió tomar una prueba piloto para identificar, analizar y modificar el modelo de intervención que nos permitirá que los estudiantes mejores sus procesos de aprendizaje y experimenten distintas técnicas que les permitan mejorar sus índices de reprobación.

DESCRIPCION DEL METODO

Esta investigación se realizó con la finalidad de probar con una muestra piloto un modelo de intervención para disminuir el índice de reprobación, logrando incrementar el aprendizaje en los estudiantes. La investigación fue de tipo experimental y se caracterizó por ser transaccional por tratarse de recolección de datos esenciales en un cierto momento y en un tiempo específico, así mismo, de carácter descriptivo, ya que se trata de un estudio dirigido a un grupo piloto.

El propósito fundamental de la prueba piloto de un modelo de intervención para disminuir el índice de reprobación en el Instituto Tecnológico de Aguascalientes es la necesidad de contar con estrategias que les permitan mejorar sus calificaciones, todo esto según resultados de una entrevista de diagnóstico previa. Partiendo de los resultados del diagnóstico previo se diseña el modelo de intervención el cual contempla las inquietudes expresadas y recopiladas por alumnos y maestros tutores del Instituto Tecnológico de Aguascalientes, pensando siempre en las mejores estrategias que permitan disminuir el índice de reprobación actual. La prueba se realizó a 83 alumnos de educación superior, de la carrera de Ingeniería en Gestión Empresarial, las edades fluctuaban de los 18 a 23 años de edad, de los cuales 26 fueron del sexo masculino y 57 del femenino, en la capital del mismo estado, participaron 11 profesores que se capacitaron para este fin. Se desarrolló en dos fases, éstas consistieron en la detección de la reprobación escolar, difusión estadística de la misma, invitación a docentes a participar, capacitación a docentes, acción tutorial, seguimiento académico y evaluación del programa, así como un curso a los alumnos mediante OA objeto de aprendizaje. Se logró reducir la reprobación escolar en dos terceras partes, e impactó favorablemente en 67% de los alumnos y participó el 86% del personal docente. La propuesta de trabajo que se aplicó al grupo piloto fue la siguiente:

Se creó un curso de sesiones grupales en el cual se trabajó con los alumnos mediante Objeto de Aprendizaje debido a que es un conjunto de recursos digitales, autocontenible y reutilizable, con un propósito educativo y constituido por al menos tres componentes internos: Contenidos, actividades de aprendizaje y elementos de contextualización. El objeto de aprendizaje debe tener una estructura de información externa (metadatos) que facilite su almacenamiento, identificación y recuperación. El valor pedagógico está presente en la disponibilidad de los siguientes componentes:

Objetivos: Expresan de manera explícita lo que el estudiante va a aprender.

Contenidos: Se refiere a los tipos de conocimiento y sus múltiples formas de representarlos, pueden ser: definiciones, explicaciones, artículos, videos, entrevistas, lecturas, opiniones, incluyendo enlaces a otros objetos, fuentes, referencias, etc.

Actividades de aprendizaje: Que guían al estudiante para alcanzar los objetivos propuestos.
Elementos de contextualización: Que permiten reutilizar el objeto en otros escenarios, como por ejemplo los textos de introducción, el tipo de licenciamiento y los créditos del objeto.

Finalmente, la evaluación es una herramienta que permite verificar el aprendizaje logrado. Están en concordancia con los objetivos propuestos y por el tipo de contenido presentado.

Mediante el diseño institucional el OA se puede lograr mediante un proceso de diseño-producción como el ya conocido Modelo ADDIE el cual consta de 5 fases o etapas con las cuales se logra una metodología sistémica, eficiente y efectiva para la producción de recursos educativos e institución. Es importante recalcar la fuerza que ha tomado en últimos años por ser un modelo genérico que compila los elementos compartidos por otros modelos de diseño institucional.

Fases	Tareas	Resultados
Análisis El proceso de definir que es aprendido	· Evaluación de necesidades · Identificación del Problema · Análisis de tareas	· Perfil del estudiante · Descripción de obstáculos · Necesidades, definición de problemas
Diseño El proceso de especificar cómo debe ser aprendido	· Escribir los objetivos · Desarrollar los temas a evaluar · Planear la instrucción · Identificar los recursos	· Objetivos medibles · Estrategia Instruccional · Especificaciones del prototipo
Desarrollo El proceso de autorización y producción de los materiales	· Trabajar con productores · Desarrollar el libro de trabajo, organigrama y programa · Desarrollar los ejercicios prácticos · Crear el ambiente de aprendizaje	· Storyboard · Instrucción basada en la computadora · Instrumentos de retroalimentación · Instrumentos de medición · Instrucción mediada por computadora · Aprendizaje colaborativo · Entrenamiento basado en el Web
Implementación El proceso de instalar el proyecto en el contexto del mundo real	· Entrenamiento docente · Entrenamiento Piloto	· Comentarios del estudiante · Datos de la evaluación
Evaluación El proceso de determinar la adecuación de la instrucción	· Datos de registro del tiempo · Interpretación de los resultados de la evaluación· Encuestas a graduados · Revisión de actividades	· Recomendaciones · Informe de la evaluación · Revisión de los materiales· Revisión del prototipo

Población

Esta Investigación se realizó en el Instituto Tecnológico de Aguascalientes con un grupo piloto de alumnos de la carrera de Ingeniería en Gestión Empresarial para disminuir el índice de reprobación mediante diversas técnicas.

Delimitación del Tamaño de la Muestra

El tamaño de la muestra fue de 83 alumnos de la carrera de Ingeniería en Gestión Empresarial, las edades fluctuaban de los 18 a 23 años de edad, de los cuales 26 fueron del sexo masculino y 57 del femenino, en la capital del mismo estado, participaron 11 profesores que se capacitaron para este fin.

Objetivo General

El objetivo general de la Investigación fue implementar un modelo de intervención que permita disminuir el índice de reprobación mediante diversas técnicas en un grupo piloto de alumnos de la carrera de Ingeniería en Gestión Empresarial, para una vez comprobada su eficiencia, poder implementar el modelo en los alumnos del Instituto tecnológico de Aguascalientes a cualquier carrera, y en caso de requerir alguna modificación poder realizarla de forma que sea efectiva y eficiente.

Resultados de Entrevista Previa

Otros instrumentos que se utilizaron fueron una entrevista previa con cuestionario y observación en el aula, y sirvieron como marco contextual.

Preguntas Realizadas	Porcentajes Obtenidos
1.- Te gustaría mejorar tu índice de reprobación escolar?	85% Si le gustaría 15% No le gustaría
2.- Has tomado algún curso para mejorar tu nivel académico actual?	100% no ha tomado un curso para mejorar su nivel académico actual
3.- Consideras que un curso con técnicas de aprendizaje te puede ayudar?	98% de los alumnos consideraron que un curso con técnicas de aprendizaje les puede ayudar
4.- Consideras importante reforzar la tutoría con un modelo de intervención?	85% Si consideran importante 15% no consideran importante

CONCLUCIONES

En relación a los resultados obtenidos en la investigación realizada al grupo piloto demuestra que los alumnos si logran aumentar y potencializar su aprendizaje mediante OA, así como el aumento en su autoconfianza y puede ser aplicado a cualquier carrera de la Institución, así como a cualquier Institución de nivel superior.

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LA CULTURA ORGANIZACIONAL Y LA IMPLEMENTACIÓN DE TECNOLOGÍA MÓVIL COMO FACTORES ESTRATÉGICOS EN LA MERCADOTECNIA: EL CASO DE UNA EMPRESA DE SERVICIOS

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RESUMEN

En este artículo se presenta el término cultura organizacional y sus orígenes, así como los modelos culturales y se muestra el diseño y los resultados de un instrumento basado en el modelo de Denison (1995) compuesta por 12 sub-escalas que se agrupan en cuatro dimensiones básicas: involucramiento, consistencia, adaptabilidad y misión. El instrumento se aplicó a una empresa de servicios que se encuentra localizada en la ciudad de Tijuana, Baja California, México. Los resultados del diagnóstico indican que la dimensión más vulnerable es la de adaptabilidad y la dimensión de participación y consistencia son las más sólidas.

PALABRAS CLAVES: Cultura Organizacional, Tecnología Y Competitividad

CORPORATE CULTURE AND IMPLEMENTATION OF MOBILE TECHNOLOGY AS STRATEGIC FACTORS IN MARKETING: THE CASE OF A SERVICE COMPANY

SUMMARY

In this article the term corporate culture and its origins, as well as cultural models and design and presents the results of a model-based Denison (1995) instrument comprises 12 subscales grouped into four dimensions shown basic: involvement, consistency, adaptability and mission. The instrument was applied to a service company that is located in the city of Tijuana, Baja California, Mexico. The diagnostic results indicate that the most vulnerable is the adaptability dimension and the dimension of participation and consistency are the strongest.

JEL: M15 IT Management, M14 Corporate Culture; Diversity; Social Responsibility, M31 Marketing, O33 Technological Change: Choices and Consequences; Diffusion Processes.

KEYWORDS: Corporate Culture, Technology and Competitiveness

INTRODUCCIÓN

Con el paso del tiempo, han sido muchos los intentos del hombre por elevar la productividad en todos los campos laborales, y de esta necesidad tan apremiante es como fueron surgiendo distintas escuelas y filosofías que buscaban una respuesta acerca de esta problemática. El concepto de cultura organizacional influye en la productividad, por eso ha adquirido gran importancia dentro de las organizaciones y se ha vuelto objeto de estudio.

REVISIÓN LITERARIA

Origen de la Cultura Organizacional

Entre las principales aportaciones se encuentra la de Edgar Schein sugiere que Schein (1985) las organizaciones se han basado en una de éstas tres opciones: el modelo racional–económico se basa en el supuesto que las personas se encuentran principalmente motivadas por un interés económico; el modelo social que surge a partir de las limitaciones del modelo racional – económico. Establece que los estándares de producción ya no vienen de la cúspide de la empresa, ni de un líder o supervisor, sino depende de las normas de productividad que establecen los grupos de trabajo y el modelo de auto-realización establece que las actividades desarrolladas en las empresas son cada vez de menor alcance y profundidad porque las tareas se dividen en sub-tareas y los procesos en sub-procesos. Por otra parte Charles Handy también realizo contribuciones con la división de "los dioses de laadministración" Shephen (2004). Una clasificación de las filosofías internas y las culturas organizacionales de los sistemas de la organización: Cultura Zeus; Cultura Apolo; Cultura Atenea; Cultura Dionisio. Posteriormente Urquijo (2004) William Ouchi aporto la llamada la teoría Z "método japonés". Toma como base las relaciones humanas, entiende al trabajador como una persona que no puede separar su vida laboral de su vida personal, por ello le solicita ciertas condiciones especiales como son la confianza, el trabajo en equipo, el empleo de por vida, las relaciones personales estrechas y la toma de decisiones colectiva, todas ellas aplicadas en orden de obtener un mayor rendimiento del recurso humano y así conseguir mayor productividad empresarial.

Conceptos Sobre Cultura Organizacional

Según Tylor citado en Gómez (2015) acuñó una de las definiciones más clásicas de la cultura: "La cultura o civilización, en sentido etnográfico amplio, es ese todo complejo que incluye el conocimiento, las creencias, el arte, la moral, el derecho, las costumbres y cualesquiera otros hábitos y capacidades adquiridos por el hombre en cuanto miembro de una sociedad". Por otra parte Belamaric(2004) declara que las diversas definiciones de la cultura tienen coincidencias, en que es un sistema de creencias, valores, que se manifiestan en normas, actitudes, conductas, comportamientos, relaciones interpersonales, que se desarrollan en un grupo. La cultura es todo lo que desde pequeños vamos adquiriendo (lenguaje, costumbres, reglas, valores, religión, educación, relaciones interpersonales) y con ellos se integran la forma de actuar, pensar y relacionarse en la sociedad donde se vive o actualmente se encuentra laborando.
Segun Noski (2005) define la cultura organizacional como el conjunto de valores, creencias y entendimientos importantes que los integrantes de una organización tienen en común. La cultura ofrece formas definidas de pensamiento, sentimiento y reacción que guían la toma de decisiones y otras actividades de los miembros en la organización.

De acuerdo con Fernandez & Sanchez (1997) existen niveles de contenidos de la cultura: Comportamientos: dentro de la cultura organizacional es la manera en que las personas interactúan con los demás mediante el desarrollo de los procesos y servicios. Como la manera de decir las cosas, las costumbres, modos de hablar, los modismos del lenguaje, las manifestaciones de respeto y cortesía; Normas: conjunto de reglas formales o normas que constituyen hábitos y pueden formar parte de los reglamentos de la organización; Valores: aceptados por la organización como la calidad del producto o servicio profesionalidad, disciplina, entre muchos otros; Filosofía: orientación de la política de la empresa respecto a sus empleados y clientes; El clima interno: formas en que se relacionan y conviven los integrantes de la organización, dado por su distribución física y la forma en que se relacionan con los clientes u otros terceros. Todas las empresas tienen la necesidad de contar con una cultura organizacional, ya sea basada en alguna de las aportaciones teóricas o bien los directivos de la empresa crean su propia cultura. Ya que la cultura organizacional es la médula de la organización que está presente en todas las funciones y acciones que realizan todos sus

integrantes que son expresadas a través del lenguaje, normas, creencias y valores de sus líderes y esta les proporciona un marco de referencia para interpretar su estructura y poder dar significado a las acciones diarias y con ello ver, entender, reconocer, comprender la empresa donde se labora y el líder empresarial conseguir que las personas sean consciente del entorno y la cultura del lugar donde trabajan y con ello exista una identificación y un compromiso del empleado y del cliente con la empresa. Por lo tanto la cultura organizacional es la forma aceptada y estable de interacciones y relaciones sociales (cliente-empleado-empresa) con sus propias características en cada organización.

Propuesta de Mejora Organizacional y su Relación con la Cultura Organizacional

Las Tecnologías de Información y la Comunicación (TICS) representan un área de oportunidad para las Pymes. El reto consiste en que necesariamente las empresas tendrán que adoptar e incorporar de manera estratégica esta tecnología a su empresa. Las Pymes deben adaptarse rápidamente a los cambios y empezar a utilizar las herramientas que la era digital brinda, porque en muy poco tiempo los negocios que no estén presentes en los medios digitales estarán en gran desventaja ante los negocios que las implementen. Las herramientas digitales pronto se convertirán en una parte indispensable de las empresas, además de que ayudaran a elevar ventas, bajar costos, incrementar la productividad como resultado de la mejora de procesos, crear valor para los clientes y empleados de la organización y crear ventajas sobre la competencia, Hatfield Weishar & Durham (2011).Las empresas que logren adaptarse al mundo digital, aplicando las ventajas que brinda esta nueva era tendrán una mucho mejor oportunidad de crecer y aumentar su rentabilidad. Sin embargo, el solo hecho de contar con la tecnología, no asegura el éxito de una empresa, por otro lado, el no tenerla implicaría un seguro fracaso Barranco de Areba (2001). Por otra parte Alfonzo, Cubillan, & Rodriguez (2008) destacan dos variables que resultaron tener efecto en el éxito de las Pymes estas son: la innovación tecnológica y las herramientas de mercadotecnia. L. Urban & R. Hauser (2003) señala que el proceso de innovación es ahora considerado como la fuerza conductora para la competitividad.

Por lo anterior la importancia del desarrollo e implantación de la plataforma para dispositivos móviles para la empresa Caffe Sospeso entre sus elementos culturales que ayudan y se puede aprovechar son: La adaptabilidad, porque la empresa no cuenta con un sistema de información (plataforma digital móvil) que disminuya las posibilidades de que los competidores tengan acceso al mismo mercado; El interés del propietario por actualizar el sistema de información; Los integrantes de la organización son jóvenes dentro 18 a 35 años están de acuerdo en utilizar y actualizarse en el uso de las tecnologías de la información y la comunicación y promover el uso de las plataformas digitales entre los clientes; Los integrante de la empresa están interesados en la introducción y creación de nuevos productos basados en las necesidades de los clientes expresados en medios de comunicación electrónicos (aplicaciones móviles). Entre sus limitantes se encuentra el recurso económico para invertir en la compra de tecnología de cómputo actualizada.

Modelos de Diagnósticos de la Cultura Organizacional

Fred (2003) define diagnostico como un proceso analítico que permite conocer la situación actual de la organización, para descubrir problemas y áreas de oportunidad con el fin de corregir y aprovechar las oportunidades. De acuerdo con Pucheu(2014) los modelos de diagnóstico son modelos de funcionamiento de las organizaciones, indican las variables consideradas claves para la mejor comprensión del quehacer organizacional. Tratan de develar la operación de las organizaciones, con el objetivo de permitir que se hagan notorias las eventuales fallas que pudieran encontrarse en organizaciones concretas. A continuación se describen, algunos de los modelos existentes:

Modelo de Denison

Los cuatro rasgos del modelo están establecidos sobre un plano cartesiano definido por dos ejes uno que define el enfoque interno y el enfoque externo y la orientación de estabilidad y flexibilidad. Según Denison citado Martinez (2010) las organizaciones efectivas encuentran una forma de resolver las contradiciones dinamicas sin caer en el simple intercambio. De acuerdo con Denison citado en Ward (2006) este modelo establece tipos de cultura y dimensiones: involucramiento, consistencia, adaptabilidad y misión.

Modelo Cultural de Cameron y Quinn

De acuerdo con Naranjo & Ruiz (2012) este modelo define cuatro tipos de cultura, a partir de dos dimensiones. La primera dimensión, estabilidad versus flexibilidad, hace referencia la organización considera más importante el orden y el control (estabilidad) o el dinamismo y la discrecionalidad (flexibilidad). La segunda dimensión plantea dos valores contrapuestos: que la empresa tenga una orientación interna o tenga una orientación externa. Combinando estas dos dimensiones o valores en competencia, el modelo propone cuatro tipos de cultura: de clan, adhocrática, jerárquica y de mercado que se puede definir en función de seis rasgos con el fin de ayudar a las personas a reconocer los valores culturales de su organización, estas son: 1) las características dominantes de la organización; 2) el estilo de liderazgo y el enfoque que impregna la organización; 3) la gestión de los empleados o el estilo que caracteriza cómo son tratados los empleados; 4) el vínculo organizacional o mecanismo que ayuda a la organización a permanecer unida; 5) el énfasis estratégico o áreas que orientan la estrategia de la organización; y 6) el criterio de éxito, que hace referencia a cómo se define el triunfo en la organización.

Cinco Dimensiones Culturales de Geert Hofstede

Según Farías (2007) el teórico Geert Hofstede propone cinco dimensiones culturales que se encuentran en el sistema de valores de una cultura organizacional, estas son la distancia de poder, evitación de la incertidumbre, masculinidad-feminidad, el individualismo frente a colectivismo y el largo plazo frente a la orientación a corto plazo. Algunas dimensiones, que Hofstede ha señalado, pueden estar profundamente arraigadas en una cultura mientras que están ausentes en otras y estos son Rios (2008): distancia al poder, masculinidad – feminidad, tolerancia a la incertidumbre, colectivismo – individualismo, orientación corto plazo – largo plazo.

Elección, Adaptación del Modelo de Denison

Los modelos culturales más referidos y validados en la literatura internacional son Cameron & Quinn, Denison y Hofstede. El modelo de Cameron y Quinn y el modelo de Denison identifican tipologías culturales y son modelos que parten de la misma concepción de valores en competencia: orientación externa vs interna y orientación a la flexibilidad vs la estabilidad, aunque configuran las culturas a partir de elementos diferentes permiten algún nivel de comparación. Por su parte, el modelo de Hofstede se identifica por tener un énfasis en culturas nacionales y regionales, más que organizacionales, como se señaló anteriormente, es menos comparable. El modelo seleccionada fue el de Denison (1995) denominado Denisons Organizational Culture Survey (DOCS), este modelo fue adoptado porque reconoce los rasgos culturales, los comportamientos administrativos e incluso las estrategias organizacionales que pueden relacionarse con un conjunto de creencias fundamentales y de supuestos acerca de la organización, su entorno y con ello aumentar la efectividad organizacional. Según Denison citado Martinez (2010) las organizaciones efectivas encuentran una forma de resolver las contradiciones dinamicas sin caer en el simple intercambio. De acuerdo con Denison citado en Ward (2006) y Naranjo & Ruiz (2012) este modelo establece cuatro tipos de dimensiones y cada una con 3 subescalas:

Involucramiento participación: definido como la construcción personal alrededor de los equipos y el desarrollo de la capacidad humana en todos los ámbitos de la organización. Considera el compromiso de los diferentes trabajadores y su capacidad de influencia en todos los ámbitos. El análisis de esta dimensión puede contestar a la pregunta: ¿Están las personas alineadas y comprometidas con la organización? En el modelo este rango se mide con tres subescalas: Empoderamiento o habilitación, referido al grado de autoridad e iniciativa para dirigir su propio trabajo; Trabajo en equipo, que implica trabajo cooperativo para lograr los objetivos organizacionales; Desarrollo de capacidades, vinculado a la inversión de las habilidades, capacidades y competencias de los empleados, orientadas a la mejora de la competitividad.

Consistencia: considera que el comportamiento de las personas se fundamenta en un conjunto de valores, el personal posee la habilidad de lograr acuerdos y las actividades de la organización están bien coordinadas e integradas. El análisis de la consistencia busca responder a la pregunta: ¿El sistema organizacional como un todo genera la constancia que exigen sus actividades específicas?

Esta característica se mide con los siguientes subescalas: Valores básicos, que indica los valores que comparten los distintos miembros que crean un sentido de identidad y favorecen un lenguaje común entre ellos; Acuerdo, se refiere a la capacidad de los integrantes de la organización de lograr acuerdos sobre temas esenciales y a solucionar las diferencias cuando éstas ocurren; Coordinación e integración, que señala el grado en el cual las distintas unidades son capaces de trabajar en forma conjunta para lograr objetivos comunes.

Adaptabilidad: permite a la organización responder a los cambios del entorno y responder a las nuevas exigencias de los clientes. Las organizaciones adaptables son impulsadas por sus clientes, asumen riesgos, aprenden de sus errores y tienen capacidad y experiencia en la creación del cambio. La adaptabilidad, busca responder a la pregunta: ¿La organización escucha a su mercado? Se mide por medio de las siguientes tres subescalas: Orientación al cambio, que indica el grado en el cual la organización está alerta a los cambios externos, es capaz de anticiparlos y actuar en consecuencia; Orientación al cliente, que refleja el grado en el cual la organización conoce a sus clientes y procura satisfacer sus necesidades; Aprendizaje organizativo, se vincula al grado en el cual la organización comprende e interpreta las señales del entorno y las transforma en oportunidades de innovación.

Misión: se refiere al sentido claro de propósito o dirección que define las metas organizacionales y los objetivos estratégicos. Se expresa en la visión de lo que la organización quiere ser en el futuro. En términos de una pregunta contesta a: ¿Sabe la organización hacia dónde se dirige? Los tres subescalas que componen esta dimensión son: Dirección y propósitos estratégicos, que refleja la claridad con la cual se expresa la dirección a seguir y los empleados saben cuál es su contribución a esta meta; Metas y objetivos, Las organizaciones efectivas traducen la misión y la visión en metas y objetivos que permiten a cada empleado conocer la dirección de su trabajo; Visión, Refleja la imagen compartida de la organización, brindando una guía.

METODOLOGÍA

Es una investigación tipo descriptiva, se ha optado por adaptar el cuestionario propuesto por Denison (2000) citado en Bonavia, Prado, & Garcia (2010). Es una encuesta desarrollada para la medición y evaluación de la cultura organizacional.

Instrumentos de Recolección de Datos

Para la investigación se desarrolló un instrumento que consta de 15 preguntas, dividas en 4 dimensiones: participación, consistencia, misión y adaptabilidad. Las dimensiones del instrumento a aplicar se describen en la tabla no. 1.

Tabla 1: Dimensiones de la encuesta

Dimensiones	Reactivos	Total por sección
Consistencia	1-5	5
Participación	6-8	3
Misión	9-10	2
Adaptabilidad	11-15	5

Fuente: Elaboración propia

La encuesta es de tipo estructurado conformado por preguntas cerradas, diseñadas bajo la escala de Likert, ofrece una valorización de 1 al 5. Para la aplicación del instrumento se realizó a los ocho sujetos de estudio, conformado por el personal de todas las áreas y propietario de la empresa Café Sospeso. La tabla no. 3 muestra el instrumento que se aplicó.

Tabla 2: Instrumento de Aplicación

Pregunta	Dimensión: Consistencia
1	Acuerdo
2	Acuerdo
3	Coord. e Integridad
4	Valor
5	Coord. e Integridad
Dimensión: Participacion	
6	Desarrollo de capacidades
7	Habilitacion
8	Trabajo en equipo
Dimensión: Misión	
9	Metas/ visión
10	Propósito estratégico
Dimensión: Adaptabilidad	
11	Orientación al cliente
12	Orientación al cambio
13	Aprendizaje organizativo
14	Aprendizaje organizativo
15	Orientación al cambio

Elaboración propia, basado en Modelo de Denison (1995)

RESULTADOS

Una vez analizado los instrumentos aplicados se obtuvieron los siguientes resultados. La dimensión más vulnerable es la de adaptabilidad, presenta una cultura débil, porque el 62% integrantes de la empresa manifiestan que carecen de procedimientos establecidos de cómo tratar a los clientes y la forma de satisfacer sus necesidades, además el 100% de los encuestado opinan que la empresa no se informa de los cambios que presentan sus competidores por lo que necesita contar con un sistema de información (plataforma digital móvil) que disminuya las posibilidades de que los competidores tengan acceso al mismo mercado, así también el 100% de opiniones coinciden el sistema de información será de ayuda que ayude a administrar los precios, los servicios, establecer relaciones con los cliente de tal forma que ellos no opten por cambiar de cafetería. Con respecto a la introducción de nuevos productos basados en las necesidades de los clientes expresados en medios de comunicación electrónicos (aplicaciones móviles) 100% de los encuestados estuvo de acuerdo. La dimensión de misión se observó que existe un total interés por parte del propietario de invertir en la compra de tecnología de cómputo actualizada y conocimiento acerca de poseer tecnología de cómputo de ayudará a reducir riesgos y tomar mejores decisiones. La dimensión de participación y consistencia son las más sólidas, ya que los sistemas de información con los que cuenta

Café Sospeso satisfacen la necesidad de acceso controlado de la información en un 75% y en un 86% el flujo de datos es adecuado según el nivel de autoridad dentro de la empresa.

Tabla 3: Resultados Por Dimensiones/Subescalas

Dimensión: Consistencia		**Valores Obtenidos**				
		1	**2**	**3**	**4**	**5**
1	Acuerdo	43%	14%	14%	29%	0%
2	Acuerdo	86%	0%	0%	14%	0%
3	Coord. e Integridad	50%	12%	0%	38%	0%
4	Valor	0%	0%	14%	0%	88%
5	Coord. e Integridad	12%	13%	0%	75%	0%
Dimensión: Participacion						
6	Desarrollo de capacidades	12%	0%	0%	50%	38%
7	Habilitacion	75%	0%	0%	25%	0%
8	Trabajo en equipo	45%	11%	0%	33%	11%
Dimensión: Misión						
9	Metas/ visión	0%	0%	0%	100%	0%
10	Propósito estratégico	50%	0%	0%	50%	0%
Dimensión: Adaptabilidad						
11	Orientación al cliente	62%	0%	38%	0%	0%
12	Orientación al cambio	100%	0%	0%	0%	0%
13	Aprendizaje organizativo	100%	0%	0%	0%	0%
14	Aprendizaje organizativo	0%	0%	0%	100%	0%
15	Orientación al cambio	0%	37%	13%	50%	0%

Elaboración propia, basado en Modelo de Denison (1995)

DISCUSIÓN

Derivado de los resultados del diagnóstico se presentan aquellos factores que ayudan o limitan la propuesta de mejora de la empresa Caffe Sospeso

Tabla 4: Factores Culturales Que Ayudan o Limitan la Implantación de la Propuesta de Mejora Organizacional

Ayudan-Facilitan	**Limitan-Impiden**
Disposición	Recurso económico
Interés/ creatividad	Grados escolares
Visión de crecimiento	Falta de confianza para los empleados
Calidad	Falta de planeación y programación
Enfoque en el cliente	

Fuente: Elaboración Propia

Tomando como base el cuadro anterior, se enlistan las propuestas de mejora para la empresa

Tabla No. 5: Factores Culturales Que Limitan la Implantación de la Propuesta de Mejora Organizacional

Factores Culturales Que Limitan	**Propuestas de Mejora**
Recurso económico	Establecer un programa de compras, adquisición o actualización de la tecnología la información y la comunicación.
Grados escolares	Establecer un programa de capacitación para la actualización de la tecnología la información y la comunicación.
Falta de confianza para los empleados	Establecer un manual de procedimientos para la instalación de la plataforma a los clientes de Caffe Sospeso.
Falta de planeación y programación	Establecer un diagrama de Gantt para iniciar con el desarrollo de un sistema de información (plataforma digital para dispositivos móviles). Desarrollar un cuestionario para monitorear el grado de avance.

Fuente: Elaboración Propia

Descripción de Cada Estrategia de la Propuesta de Mejora

Establecer un diagrama de Gantt para iniciar con el desarrollo de un sistema de información (plataforma digital para dispositivos móviles). Para establecer el proceso de adaptación con la empresa se tomara como base el diagrama de Gantt, de acuerdo con Kendall & Kendall (2005) es una herramienta que le permite al usuario modelar la planificación de las tareas necesarias para la realización de un proyecto. *Desarrollar un cuestionario para monitorear el grado de avance de cada una de las etapas o fases (análisis, desarrollo, implantación, pruebas y mantenimiento) de la implementación de la plataforma para dispositivos móviles.*

Cuestionario 1: Denominado "Fases del desarrollo de las tecnologías de la información y la comunicación" está conformado por 46 Reactivos que nos servirán de guía para conocer el grado de avance y su efectividad de cada una de las fases que conforman el desarrollo de los sistemas de información. Estas actividades son realizadas por el analista de sistemas con el fin de tomar decisiones acerca de la naturaleza del programa a construir, poder comprender el enlace y alcance de la información a manejar, documentar los requisitos del proyecto y presentarlos con el cliente para establecer un punto de acuerdo entre lo que el usuario requiere y lo que el analista está presentando. *Establecer un programa de compras para la actualización de la tecnología la información y la comunicación.* Por parte del propietario deberá de invertir en la compra de tecnología de cómputo actualizada y conocimiento acerca de poseer tecnología de cómputo de ayudar a reducir riesgos y tomar mejores decisiones. *Establecer un programa de capacitación para la actualización de la tecnología la información y la comunicación.*

El responsable del desarrollo de esta estrategia es el dueño de la empresa en colaboración con el responsable de recursos humanos. Deberán de establecer un programa de capacitación, tomando en cuenta su desarrollo e interés de cada empleado muestra dentro de la empresa. *Establecer un manual de procedimientos para la instalación de la plataforma a los clientes de Caffe Sospeso.* Los integrantes de la organización están de acuerdo en utilizar y actualizarse en el uso de las tecnologías de la información y la comunicación y promover el uso de las plataformas digitales entre los clientes, con ello contribuir al logro de los objetivos de la empresa y establecer una ventaja competitiva para la misma. Lo anterior se lograra mediante la elaboración de un manual de procedimientos en forma escrita y visual teniendo como responsables el encargado de diseño gráfico y supervisado por el dueño de la empresa.

CONCLUSIONES

Durante el desarrollo de este trabajo se identificó que la dimensión más vulnerable es la adaptabilidad, presenta una cultura débil, porque los integrantes de la empresa carecen de conocimiento y se refleja en la carente confianza para tratar a los clientes y la forma de satisfacer sus necesidades. Con relación a la dimensión de misión se observó que existe un total interés por parte del propietario de invertir en la compra de tecnología de cómputo actualizada y conocimiento acerca de poseer tecnología de cómputo de ayudará a reducir riesgos y tomar mejores decisiones que lo guie al cumplimiento de las metas organizacionales. Con respecto a la dimensión de participación y consistencia son las más sólidas, ya que los sistemas de información con los que cuenta Café Sospeso satisfacen la necesidad de acceso controlado de la información y el flujo de datos es adecuado según el nivel de autoridad dentro de la empresa. Lo anterior es resultado del compromiso de los trabajadores y del trabajo en equipo entre ellos.
Con concluida la fase de investigación se propone para futuros trabajos: un programa de capacitación para la actualización de la tecnología de la información y la comunicación, un manual de procedimientos para inducción, desarrollo, e instalación de la plataforma de tecnología móvil con base a un plan de programación y presupuesto.

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LA POLITICA EXTERIOR DE ESTADOS UNIDOS: LA ETAPA FINAL DE LA ADMINSTRACION OBAMA Y AMERICA LATINA

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RESUMEN

La política exterior de Estados Unidos hacia América Latina ha sufrido a lo largo de las últimas décadas una serie de modificaciones acordes a la dinámica y a los intereses de los países involucrados. En el gobierno de George W. Bush se puso en práctica una política de distanciamiento con América Latina a raíz de los acontecimientos del 11 de septiembre de 2001 y su consiguiente combate al terrorismo. Con el presidente Barack Obama se pretendió impulsar una política de mayor cercanía. Al final de su mandato cual es el balance. En este tenor, el propósito de esta ponencia consiste en establecer un análisis general de lo que ha sido la política exterior de la Administración Obama hacia América Latina, enfatizando aquellos aspectos que se consideraron más relevantes como es el tema de la migración. En esta política hubo continuidad en algunos aspectos, como el caso de la política de la militarización y combate al narcotráfico; y discontinuidad en otros casos como la relación con Cuba, que recientemente han acordado normalizar las relaciones diplomáticas después de más de medio siglo, lo que sin duda es una decisión histórica.

PALABRAS CLAVES: Política Exterior, Administración de Obama, América Latina

THE US FOREIGN POLICY: THE FINAL STAGE OF OBAMA AND LATIN AMERICA

ABSTRACT

The US foreign policy towards Latin America has undergone over the last decades a number of modifications consistent with the dynamics and the interests of the countries involved. With George W. Bush he went implemented a policy of distancing with Latin America following the events of September 11, 2001 and its subsequent fight against terrorism. With President Barack Obama was intended to promote a policy of closer. At the end of its mandate which is balance? In this vein, the purpose of this paper is to establish an overview of what has been the foreign policy of the Obama administration towards Latin America, emphasizing those aspects considered most relevant as is the issue of migration. In this policy there was continuity in some respects, as the case of the policy of militarization and combating drug trafficking; and discontinuity in other cases such as the relationship with Cuba, which recently agreed to normalize diplomatic relations after more than half a century, which is certainly an historic decision.

JEL: Z

KEYWORDS: Foreign Policy, Obama Administration, Latin America

INTRODUCCIÓN

El presidente Barak Obama se encuentra al final de su mandato por lo cual, cabe preguntarse: ¿Cuál ha sido su política hacia América Latina? La política exterior de Estados Unidos hacia América Latina, después de los acontecimientos del 11 de septiembre de 2001 ha perdido su aliento. El presidente Obama desde el

inicio de su gobierno intento fortalecer la agenda sobre América Latina y revertir esa situación, después de que el presidente George W. Bush había centrado su política exterior en su lucha contra el terrorismo a nivel global. Al final de su mandato lo vemos en marzo de 2016 visitando Cuba y Argentina.
El restablecimiento de la agenda para América Latina ha tenido su grado de dificultad debido al abandono de Estados Unidos a la región y las transformaciones que se han dado en los diferentes países que lo conforman. Para poder visualizar la política exterior para América Latina puesta en práctica por el Presidente Barack Obama hay que tener en cuenta algunos elementos de su perfil, el contexto en que se realiza dicha política y algunas características de la región.

Asimismo, para el restablecimiento de la agenda hay que tomar en cuenta algunos retos y desafíos que el Presidente Obama enfrentó al inicio de su mandato y los que está enfrentando al final de su administración después de ser reelegido en el 2012. En este tenor, el propósito de esta memoria es establecer una perspectiva general de lo que ha sido la política exterior de la Administración Obama hacia América Latina, enfatizando aquellos aspectos que se consideraron más relevantes como es el tema de la migración. En esta política hubo continuidad en algunos aspectos, como el caso de la política de la militarización y combate al narcotráfico; y discontinuidad en otros casos como la relación con Cuba, que en 2015 y 2016 intenta normalizar las relaciones diplomáticas después de más de medio siglo, lo que sin duda es una decisión histórica.

La Política exterior de Estados Unidos hacia América Latina. Antecedentes

La política exterior de Estados Unidos hacia América Latina se caracterizó durante la segunda mitad del siglo XX por su falta de continuidad (Domínguez, 2010), producto de cambio de partido que se hacía con el control de la presidencia, o aun cuando el presidente fuera del mismo partido. En los Años 60 el presidente John .F. Kennedy puso en marcha el programa Alianza para el Progreso, un programa de ayuda económica, política y social, su propósito fue "construir un hemisferio en el que todos los hombres puedan tener la esperanza de un estándar de vida apropiado, en el que todos puedan vivir su vida con dignidad y libertad", (Monsen, 2011), este programa que no cumplió todas sus metas fue proyectado a 10 años por lo que en los setenta desapareció. En plena guerra fría se dieron las guerras en Centroamérica. Nicaragua, el Salvador y Guatemala libraron guerras civiles. En los años ochenta el presidente Ronald Reagan estuvo en contra de poner fin a las guerras, en cambio George Bush (Padre) va a impulsar las negociaciones para alcanzar la paz en la región.

Hacia los años ochenta la política exterior de Estados Unidos hacia América Latina sufrió un cambio radical con el presidente Ronald Reagan. Esta nueva política se mantuvo durante el gobierno de George. H. W. Bush, y los dos periodos del Presidente William J. Clinton. Fueron dieciséis años con presidente de ambos partidos, tanto Republicanos como demócratas. Con el gobierno de George, W. Bush hubo un cambio de rumbo, y hay una ruptura con esa política. Siguiendo a Domínguez (2010), los grandes temas de la política exterior de la segunda mitad de los ochenta hasta antes del gobierno de George W. Bush fueron: 1. Protección de los derechos humanos y promoción de la democracia; 2. Promoción de libre comercio, 3. Política generalmente benigna hacia la inmigración ilegal, 4. Fortalecimiento de los organismos multilaterales, 5. Pacificación de América Central, 6. Disposición a recurrir al uso de la fuerza militar y otras medidas coercitivas, 7. Simultanea cooperación y conflicto con Cuba, 8. Militarización de la política hacia el narcotráfico.

Esta política se explica porque en los ochenta se puso fin al Estado de Bienestar en Europa, al New Deal en los Estados Unidos y al populismo en América Latina, al mismo tiempo que se iniciaba la etapa del llamado neoliberalismo. Las teorías de Israel Kizzner, David Friedmann y Murria Rothbard íntimamente relacionadas con corrientes políticas neoconservadoras proporcionaron las bases doctrinales ideológicas a los gobiernos conservadores de la década de los ochenta, cuyo prototipo fue la Gran Bretaña de M. Tatcher y los Estados Unidos baja la presidencia de Ronald Reagan. A partir de entonces, se impusieron las

concepciones neoliberales (Montes, 1996). La propuesta neoliberal consistió en poner fin a la tutela social de parte del Estado y eliminar gradualmente los mecanismos de redistribución de la renta, desregularizar el mercado de trabajo, privatizar el sector público y dejar que las leyes del mercado libre autorregulen la vida económica de la sociedad. De esta forma, supuestamente se crearía más riqueza, sería más rentable invertir, se acabaría con la cultura del subsidio y se motivará a los individuos (Anton, 1996). En América Latina, el neoliberalismo fue impulsado principalmente, por Color de Mello en Brasil, Saúl Menen en Argentina y Carlos Salinas de Gortari en México. La nueva visión, de corte eminentemente económico, proponía reducir la presencia del Estado en la vida económica y social, devolviendo al mercado su supuesta vitalidad y capacidad para distribuir los recursos según sus propias leyes de eficacia y productividad. Este modelo fracasó y varios países en América Latina modificaron su modelo económico, girando ideológicamente hacia la izquierda, intentando implementar otro modelo.

El contexto inmediato, la elección de Obama y las expectativas de su gobierno

Resulta muy útil describir de manera general *el contexto* en que es elegido Obama como presidente de los Estados Unidos de América. De manera específica se hace una referencia a la primera década del siglo XXI. En primer lugar, se puede observar un cambio en el nuevo sistema internacional, sobre todo en lo económico con el surgimiento de China como una de las potencias más grandes e importantes del mundo. Actualmente se considera la segunda economía. El principal impacto de China ha sido en la economía mundial. Por lo mismo, China incremento, las importaciones y las exportaciones con América Latina. En el 2007 las exportaciones a China de América Latina fueron significativas. Por ejemplo, de 2000 a 2007 las exportaciones a China se multiplicaron en el caso de Brasil en 15, las colombianas en 34 y las venezolanas en 95 por ciento. Esto explica crecimiento de la región.

En segundo lugar, el debilitamiento de la influencia de Estados Unidos en el mundo. Esto en gran parte obedeció a la guerra contra Irak. En el tema de medio ambiento y de armamento, se incrementó su falta de credibilidad y de cooperación al no comprometerse con el control internacional de armamento y su renuencia a enfrentar los estragos del cambio climático. En temas de justicia, hubo un Rechazo para enjuiciar crímenes de agresión la nueva corte penal internacional (2010). (El reciente informe del Consejo sobre Relaciones Exteriores "De Roma a Kampala: La actitud de EE.UU. ante la Conferencia de Estudio de 2010 de la Corte Penal Internacional"). Hay que hacer notar su fracaso en su intento de aislar a Cuba y Venezuela. Ha dejado espacios ocupados por Brasil y Venezuela, el primero adquirió una influencia notable en la región y Venezuela que con Hugo Chávez se construyó un sólida relación con Bolivia, Ecuador y Nicaragua, teniendo un discurso hostil contra los Estados Unidos.

Prueba de la influencia de Brasil es el reconocimiento de su liderazgo, Estados Unidos le permitió que encabezara la Fuerza de Paz de las naciones unidas en Haití, asimismo que fungiera como mediador en lo que fue nacionalización de gas natural de Bolivia; en 2008 hay un beneplácito e interés de Brasil de crear el UNASUR, que entre otras cosas ha sido de utilidad en el conflicto interno en Bolivia. Esto le dio a Brasil un reposicionamiento y buenas relaciones con Estados Unidos sobre todo en el gobierno de Lula Da Silva. Hay que destacar que con la actual presidenta Dilma Rousseff ha habido tensiones sobre todo por razones de espionaje, esto ha conducido a un cierto distanciamiento con la Casa Blanca.

La elección de Obama y las expectativas de su gobierno. Cuando fue electo Barack Obama presidente de los Estados Unidos de América, fue todo un acontecimiento por muchas razones, entre ellas, por su novedosa campaña con la que había ganado las elecciones y por ser el primer afroamericano que llegaba a la presidencia hijo de padre inmigrante. Las expectativas que generó su elección, sobre todo en América Latina, fueron muy altas. Los mandatarios latinoamericanos saludaron con entusiasmo su llegada. A su llegada a la presidencia, Obama tuvo la oportunidad de cambiar la mala imagen y la falta de popularidad que el presidente saliente George Bush había generado en América Latina. Esta percepción negativa se vio fortalecida por el discurso hostil del Presidente de Venezuela Hugo Chávez hacia la Casa Blanca y por el

largo abandono de la región después de los atentados de 11 de septiembre de 2001. La región fue ignorada salvo en temas como la guerra contra las drogas, el persistente intento de socavar al gobierno de Castro en Cuba, nada que fuera relevante para América Latina (LeoGrande, 2011).

La oportunidad del cambio con Obama, se basó en la promesa de una política de nuevos socios basados en el principio de la igualdad y el multilateralismo, no podía ser de otro modo, en una área geográfica en donde el multilateralismo regional y subregional ha tomado auge y hay una efervescencia al respecto (FOCAL, 2010). En este sentido, Obama, reconoció al principio de su mandato que en el problema del narcotráfico, los Estados Unidos tenían una responsabilidad compartida debido a la gran demanda de los Estados Unidos como consumidores, lo cual, aumentó la producción y tráfico de drogas en América Latina, especialmente en México. También, reconoció que la política hacia Cuba de más de 50 años de bloqueo había fracasado y que era el momento de darle un giro a la política, y pasar del aislamiento y hostilidad a una política de compromiso. Coherente con esta postura acaba de anunciar la normalización de las relaciones diplomáticas entre Estados Unidos y Cuba. Sobre el tema de los millones de indocumentados latinoamericanos, Obama prometió una reforma migratoria que no ha podido sacar adelante, a pesar de ser un tema recurrente a lo largo de su gobierno y de tener la mayoría demócrata en el Congreso por lo menos en su primer periodo de gobierno.

La reforma ha sido causa de controversia con los Republicanos. Lo último que ha ocurrido fue el triunfo de los republicanos en las últimas elecciones para el congreso, de este modo, recuperaron la mayoría y se prevén enfrentamientos con el Presidente en varios temas, entre ellos las reformas de Salud y de migración. En este último tema, Obama, ha firmado un decreto para mejorar el status y las condiciones de algunos indocumentados con ciertos derechos en los Estados Unidos. No es una reforma migratoria sino una solución de mediano alcance que solo sirva como un paliativo al problema. En el tema del racismo, recientemente ha quedado en evidencia que en Estados Unidos, aún quedan resabios de la segregación racial, basta seguir los acontecimientos de Ferguson, Missouri. Resulta paradójico que esto suceda con un presidente como Obama que en su origen nos induce a considerar a un hijo de migrante y a una persona de raza negra. Estas dos características resultan de la mayor relevancia ya que en la actualidad hay dos temas no resueltos y que se han convertido en un problema de grandes dimensiones para los Estado Unidos: la migración y la discriminación hacia los negros. Teniendo como ejemplos emblemáticos el virtual racismo del caso Michael Brown; y el decreto migratorio de Obama. Estos casos se relacionan directamente con América Latina ya que los ejemplos de discriminación racial, hacia los latinos han sido evidentes así como el problema de los indocumentados y su dramática situación.

Esto no es nuevo, históricamente en Estados Unidos se ha dado la segregación racial, es emblemática la frase: "Separate but equal" esta expresión fue la filosofía legal que se utilizó para conservar la segregación racial en los Estados Unidos de América. Este principio se derivó de la sentencia memorable que estableció la Corte Suprema de los Estados Unidos del caso Plessy contra Ferguson de 1896. Esta argucia legal se mantuvo vigente hasta 1954 en que tuvo lugar una sentencia del Tribunal Supremo, en el también caso Brown contra la Junta de Educación de Topeka (Kansas) que sentó las bases para su abolición. Habría que recordar que después de 1865 al término de la Guerra Civil de Estados Unidos, con la 13ª enmienda a la constitución quedaba abolida la esclavitud. Y con la 14ª enmienda de 1868 se reconocían con igual derecho a ser protegidos por la ley tanto de blancos como de negros. En esta enmienda se especifica que:

"Todas las personas nacidas o naturalizadas en los Estados Unidos y sometidas a su jurisdicción son ciudadanos de los Estados Unidos y de los Estados en que residen. Ningún Estado podrá dictar ni dar efecto a leyes que limiten los privilegios o inmunidades de los ciudadanos de los Estados Unidos; tampoco podrá Estado alguno privar a cualquier persona de la vida, la libertad o la propiedad sin el debido proceso legal; ni negar a cualquier persona que se encuentre dentro de sus límites jurisdiccionales la protección de las leyes, que debe ser igual para todos".

De esta enmienda se deriva que "ningún estado, negará dentro de su jurisdicción la protección de la ley a cualquiera de sus habitantes" (Ziliani, 2011:72). Esto en la práctica no se logró ya que predominó la segregación racial con nefastas consecuencias en materia de derechos humanos. El tema de segregación racial, también tiene que ver con los latinoamericanos que también son discriminados en Estados Unidos, y no solo por su raza sino hasta por su apariencia (Ley de Arizona). Ya en 2004, Obama como senador en un discurso dijo que "hay un solo Estados Unidos de América" no uno de liberales y conservadores, uno de negro y blanco, uno latino y otro asiático" lo que ha mostrado su mentalidad como demócrata.

Barack Obama y América Latina

América Latina no es una realidad simple sino una realidad compleja. A pesar de tener una historia compartida en muchos aspectos y de compartir una cultura que pareciera homogénea, hay sus pequeñas y grandes diferencias. No es lo mismo América del Norte que el Cono Sur o América Central. Por lo que, hay que precisar cuándo se está hablando de América Latina, de qué o de quiénes se está hablando. En América Latina, los sistemas políticos y el grado de desarrollo parecieran ser semejantes: por ejemplo, hay predominio de un sistema político presidencialista y una percepción que somos países en vías de desarrollo. Sin embargo, se considera a Brasil, Argentina, Perú o México como países emergentes.

La política exterior que los Estados Unidos ha implementado en América Latina ha sido diferenciada. Esto evidencia muchas cosas, primero, que hay países, más cercanos y otros más distantes con la política Estadounidense. Son distantes: Cuba, Venezuela, Bolivia, Ecuador, Nicaragua, Argentina, Brasil. Más cercanos: México, Colombia, México, Chile. Aunque, todos comparten intereses económicos con los Estados Unidos. Ideológicamente, hay un grupo de países en América Latina que han girado a la izquierda y mantienen estrechos lazos con China y Rusia; mientras, otros se ubican en el espectro ideológico hacia la derecha. Los que han dado un vuelco a la izquierda han rechazado en cierta medida las políticas neoliberales, muy claramente el caso de Venezuela. Con esto pareció ocurrir una nueva configuración política en la región.

Actualmente, en América Latina hay relativa estabilidad política y económica, a diferencia de los años de la guerra fría y de la llamada década perdida de los años ochenta, incluso se habló de la década de América Latina y Caribe como una oportunidad (Moreno, 2011). Esto se explica porque hubo una etapa de recuperación y de un crecimiento sostenido de 2003 a 2007 en América Latina como no se ha había visto antes, en gran parte movidos por el fulgurante crecimiento de China y la India convertidos en gigantes comerciales. Este crecimiento frenó su ritmo con la crisis financiera y económica de 2008. La estabilidad política ha sido notable salvo los casos de Venezuela y de México (que recientemente ha explotado con visos de ingobernabilidad). Como es de suponerse, los lazos comerciales y económicos de los países asiáticos con América Latina, especialmente con Rusia, China y otro países, han generado nuevas alianzas, por ejemplo juntos han conformado recientemente lo que se llama el Grupo BRICS que permite relativa estabilidad económica. Hay otras alianzas como el ALBA (Alianza bolivariana para los Pueblos de Nuestra América), UNASUR (Unión de Naciones Suramericanas con 12 estados miembros), la Cumbre de América Latina y el Caribe sobre Integración y Desarrollo (CALC), la Comunidad de América Latina y los Estados del Caribe (CELAC) y otros grupos, que ponen de manifiesto la multilateralidad y pluralidad de alianzas estratégicas para mantener la cooperación en los países que lo integran. *Barack Obama*, asume la presidencia de los Estados Unidos por primera vez el 20 de enero de 2009 luego de ser electo el 4 de noviembre de 2008. Fue reelecto el 6 de noviembre de 2012 para otro periodo de cuatro años. Causó grandes expectativas en su primera elección y a pesar de que no cumplió a cabalidad con la mayoría de sus promesas, fue reelecto.

Si tomamos en cuenta el contexto en que Obama asume la Presidencia hay que reconocer que heredó dos guerras: la de Irak y la de Afganistán. Ya siendo senador se opuso en 2002 a la guerra de Irak. En su campaña prometió acabar con esa guerra, promesa que finalmente cumplió en diciembre de 2011. Respecto

de la guerra con Afganistán, se pretende poner fin totalmente en 2016, antes se retirará la mayor parte de las fuerzas estadounidense. Estas acciones no ha significado, ni muchos menos, el fin del conflicto y de la costosa intervención de los Estado Unidos en estos países. Con esta intervención, entre otras cosas, se provocó una desestabilización política y económica evidente. La desestabilización política trajo como consecuencia el fortalecimiento de ISIS un grupo extremista que ha sembrado el terror en Irak y en Siria y que pretende fundar el Estado Islámico. También, Obama en su primer mandato enfrentó la crisis financiera de 2007-2008 y la consiguiente gran recesión que le siguió, esta crisis tuvo grandes consecuencias, dejo a la deriva "a un gran número de estadounidense en medio de un naufragio de una forma de capitalismo cada vez más disfuncional" (Stiglitz, 2012, p. 47). Producto de la llamada burbuja inmobiliaria, esta crisis financiera se agudizó, lo que condujo que al final de su mandato, George W. Bush (2001-2009), firmara la Ley de Estabilización Económica de Urgencia en el 2008, que significaba el rescate del Estado a los Bancos. Durante el primer año de gobierno del Presidente Obama en un intento por estabilizar la economía firmó la Ley de reinversión y de recuperación 2009 aprobada en el Congreso. Esta política tuvo como propósito el estímulo para la economía de Estados Unidos.

Hay que destacar que los efectos de la crisis financiera que se extendió a gran parte del mundo y que tuvo un impacto negativo en los países europeos, especialmente a España, Italia, Grecia, Portugal, etc. no alcanzaron con la fuerza que pudiera esperarse a los países de América Latina. Debido en gran parte, a que los países latinoamericanos diversificaron sus exportaciones y no dependieron tanto de los Estados Unidos, a excepción de México que depende en un 80 por ciento de sus exportaciones. Los países emergentes han sido en estos años de crisis motores de la economía mundial, específicamente China. Respecto de la política exterior del Presidente Obama, específicamente la implementada en América Latina, pareciera que hubo un propósito muy claro en la nueva Administración: distanciarse de la política exterior de George W. Bush, quien terminó en el descredito, en ocho años de gobierno "pareció ofrecer al mundo: conflicto, guerras, crisis económica, unilateralismo, imposición imperial" (Rupérez, 2013) por lo que su política exterior fue rechazada por varios países, incluyendo a los países latinoamericanos. Al mismo tiempo que el presidente Barack Obama, se distanciaba de Bush, intentaba proyectar una imagen pacifista, más cercana, más amable, más cooperadora y multilateral con lo que intentaba reconstruir la credibilidad. El mismo año de su primer mandato, recibió el Premio Nobel de la paz, en el cual Obama afirmó que esto no era una distinción sino un compromiso para el futuro, pero sobre todo como un rechazo del pasado (Rupérez, 2013), como consideran algunos analistas este fue un "regalo brillante pero envenenado" que lo marcaria en decisiones que tuvieran que ver con intervenciones militares en otros países.

Perspectivas Sobre la Administración Obama y América Latina

El presidente Barack Obama va a retomar la política exterior de los Estados Unidos hacia América Latina desde los ochenta, la cual, fue interrumpida por George W. Bush Jr. en su primer periodo. En lo que se refiere a la *promoción de la democracia y los derechos humanos:* Obama, por ejemplo, en 2009 ante la posible reactivación de Cuba en la OEA solicitó que Cuba cumpliera con la Carta democrática de la OEA (aprobada el 11 septiembre de 2001). Asimismo, rechazó el Golpe de Estado contra Manuel Zelaya en Honduras en junio 2009, a pesar de que Zelaya estaba alineada con el Presidente Hugo Chávez de Venezuela, aunque en ese escenario prevaleció el golpe y paulatinamente se aceptaron los resultados electorales. Sobresale también, la no intervención en asuntos de política interna de los países de América Latina, como lo demuestra el caso Honduras; en este mismo país, Bill Clinton en 1994 envió 20 mil soldados para que restauran el gobierno de Aristide. En el caso de Colombia, Obama celebró los éxitos del Presidente Álvaro Uribe, sobre todo la firma del Tratado de Libre Comercio firmado con los Estados Unidos y el proceso de Paz.

En la Promoción del libre comercio, Obama parece haber subordinado el comercio a los acuerdos políticos, se tardó en ratificar el Tratado de Libre Comercio (TLC) con Panamá. Quito subvenciones algodoneras ante queja de Brasil en 2010. La política exterior para América Latina ha tenido como prioridad, la protección

de la inversión extranjera. Uno de los proyecto más relevantes ha sido el Área del Libre Comercio de las Américas (ALCA) que no se logró implementar por los cambios de gobiernos especialmente en el Cono Sur, asimismo, habría que afirmar que Bush rompió con este proyecto en 2001 cuando dio un subsidio agrícola mucho mayor y toma medidas arancelarias y no arancelarias para proteger industria siderúrgica. Sin embargo, fue a partir de los acontecimientos del 11 de septiembre de 2001 cuando Estados Unidos cambia las prioridades de la agenda internacional. Sin embargo hay que hacer notar que Estados Unidos hasta 2013 ha firmado tratados de Libre Comercio con 11 países Latinoamericanos: México, Chile, Colombia, Perú, Panamá y DR-CAFTA (República Dominicana, Guatemala, El Salvador, Honduras, Nicaragua y Costa Rica), no dejando de ser el principal socio comercial de América Latina y el de mayor inversión directa (Malamud, 2013).

En política migratoria, el presidente Obama tiene el gran reto de la reforma. A dos años del final de su segundo periodo, Obama, luego de perder la mayoría en el Congreso, una reforma migratoria no parece viable. Hay que decir que la política, generalmente ha sido benigna hacia la inmigración ilegal. En la década de los ochenta bajo Reagan y Bush se realizó la cuarta más importante reforma migratoria de EE.UU.; en los años noventa bajo Bush y Clinton se legalizaron 9.8 millones de inmigrantes. En la década del 2000 bajo Georg W. Bush y Barak Obama 10.3 millones de personales se legalizaron. El problema de los indocumentados latinoamericanos parece no tener fin, gran parte del problema se encuentra en el país de origen, en donde la falta de oportunidades, el hambre, la pobreza y la miseria llevan a la expulsión de millones de personas. A pesar, de los múltiples obstáculos para migrar a los Estados Unidos el fenómeno persiste en su intensidad, lo malo es que muchos de ellos en su intento por lograr el objetivo pierden la vida y son presas fáciles del crimen organizado, sufriendo robos, secuestros, desapariciones y vejaciones. México se ha convertido en un paso peligroso, la política migratoria mexicana tiene prácticas inhumanas, basta consultar el número de personas que se encuentran en la cárcel por el único delito de ser indocumentados y de pretender llegar a los Estados Unidos.

En Estados Unidos, en el 2012 la cifra de indocumentados fue de 11.7 millones. Hay que decir que los Estados Unidos ha implementado una Política para impedir el flujo migratorio a través del control de visas, mayor controles en aeropuertos y puertos, se han construido una serie de Barreras físicas en las fronteras. Ante esta situación, el Presidente Obama prometió una reforma migratoria al año de su mandato, pero su prioridad consistió en ir al rescate del sistema financiero, la recuperación económica y la política de Salud. En lo que hace al fortalecimiento de los organismos multilaterales, hay que decir que Obama otorga importancia a los procedimientos multilaterales. No siempre ha sido así, Ronald Reagan no tuvo interés en estos organismos, incluso se opuso a pacificación de Centroamérica; en cambio George Bush y Bill Clinton lo consideraron importantes instrumentos de política exterior, en el caso de Bush impulso un proceso de negociación internacional a través de la ONU, la OEA, o de un país como México, que apoyo los proceso de paz en Nicaragua (1990), Salvador (1992) y Guatemala (1996). En el caso de Haití en el 2004, después de la destitución de Arístides, se recurrió al Consejo de Seguridad para establecimiento de fuerza de paz. Bill Clinton utilizó en el conflicto Ecuador y Perú en 1995 la mediación multilateral. En el caso de la destitución del Presidente Zelaya de Honduras, el presidente Obama se opuso y respondió al golpe mediante la OEA.

En lo referente a la disposición a recurrir al uso de la fuerza militar y otras medidas coercitivas. Estados Unidos ha sido proclive al uso de la fuerza militar y a medidas coercitivas, por ejemplo, en 1983 Reagan invadió Granada; 1989 Bush invadió Panamá; 1994 Bill Clinton ocupó Haití; en 2004 Bush envió fuerza militar para deponer a Aristide en el mismo Haití. El Presidente Obama no ha hecho el uso de la fuerza militar en América Latina, si ha utilizado medidas coercitivas contra tres gobiernos: Honduras, Bolivia y Nicaragua (Domínguez, 2010). En el caso de Cuba, los EE.UU. ha practicado una política que al mismo tiempo ha sido de cooperación y de conflicto. Por ejemplo, en temas meteorológicos, históricamente, se ha dado una estrecha cooperación; asimismo, el gobierno de Castro está jugando un papel relevante en la pacificación de Colombia. De conflicto hay muchos ejemplos, basta mencionar el embargo económico a la

Isla que con el gobierno de Obama se mantiene, a pesar de que se han permitido mayor fluidez en el envío de remesas y viajes turísticos a ese País.

Finalmente, en lo que tiene que ver con la militarización de la política hacia el narcotráfico. Puede afirmarse que ha sido un fracaso porque no ha detenido el flujo de narcóticos hacia Estados Unidos, ha provocado graves violaciones a los derechos humanos y en el caso de México no ha funcionado. El presidente Obama ha continuado con esta política que ha mostrado sus deficiencias. *Hay temas que son recurrente en la agenda con América Latina, que la administración de Obama tendrá que afrontar en el último tramo de su mandato que podrían generar algún conflicto o tensión, según* Malamud, (2013)*: la relación con Cuba a pesar del último anuncio de normalizar las relaciones diplomáticas,* las relaciones bilaterales con Venezuela y los demás países que se han denominado bolivarianos, incluyendo a la Argentina; el tema del narcotráfico y la seguridad ciudadana; el tema de las migraciones; y finalmente la economía.

CONCLUSIONES

La administración del Presidente Barack Obama se encuentra en su etapa final, por lo cual, no se esperarían cambios importantes ni muchos menos espectaculares en la política que se ha puesto en práctica durante los últimos 6 años y que conforman la agenda de la política exterior hacia América Latina. Salvo la normalización de las relaciones diplomática entre Estados Unidos y Cuba que fueron anunciadas el 17 de diciembre de 2014 y que en el mes de marzo con la visita de Obama a la Isla se acercaron las posturas, aunque quedan temas pendientes como el embargo económicos, el tema de los derechos humanos, la apertura democrática entre otros. Si se consideran las promesas de campañas y las del inicio de gobierno de Obama, las más relevantes serian: en el plano internacional, serian aquellas que se relacionaban con el fin de la guerra en Irak y en Afganistán con el respectivo retiro de tropas, esto; en el plano regional, específicamente con América Latina, el tema de la reforma migratoria, y en plano nacional lo que se refiere a la reforma en el sector salud.

Estas promesas se cumplieron de manera parcial, ya que efectivamente se terminó oficialmente la guerra en Irak en 2010 y en Afganistán supuestamente a finales de 2014. Esta retirada no significó la normalización de la vida social, política y económica de estos países, los conflictos y los enfrentamientos continuaron, en algunos casos se agravaron. La aparición de ISIS se explica en este contexto. Este grupo radial intenta de manera violenta establecer el Estado Islámico en la región, convirtiéndose en una amenaza para occidente, ya que sus simpatizantes se extienden en diferentes países. Es importante destacar los acontecimientos sucedidos recientemente relacionados con grupos radicales, como fue el asalto al congreso en Ottawa, Canadá, los secuestros en una cafetería en Australia y la matanza en una escuela de niños en Pakistán. Estos lamentables acontecimientos están reavivando la lucha contra el terrorismo a gran escala. En cuanto a la política interna fueron prioritarias la superación de la crisis financiera y económica de 2008 y las reformas al sector salud en 2010 que se consideró un gran triunfo del Presidente con la oposición vigente de los republicanos. Sobre la política de la administración Obama sobre América Latina, resultó ser prioritaria la reforma migratoria, por lo menos en el discurso y recientemente con el decreto publicado.

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LAS MICROEMPRESAS POBLANAS Y LA RESPONSABILIDAD SOCIAL EMPRESARIAL

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RESUMEN

La Responsabilidad Social Empresarial (RSE) se aprecia desde diferentes posturas como lo es la gubernamental, y la empresarial, entre otras y considerando que la RSE está relacionada con la responsabilidad de cada uno de los colaboradores que integran la empresa, para formar una responsabilidad colectiva que represente a la misma; se convierte en un reto para los empresarios de las Microempresas, el estar familiarizados con acciones recomendadas por diferentes dependencias y organismos a favor de la RSE. Debido a que en buena medida fortalece la imagen de la empresa y se convierte en un atractivo para algunos clientes. La Responsabilidad Social Empresarial (RSE), no es privilegio de las grandes empresas, la gradual exigencia por la preservación del medio ambiente y el cuidado de los recursos naturales y el bienestar de la sociedad, influye en las actividades empresariales y se convierte en un desafío para la actividad empresarial y las Microempresas no son la excepción. En el presente trabajo se desarrolla un análisis de las diferentes posibilidades para poner en marcha actividades a favor de la RSE a la luz de acciones recomendadas por dependencias gubernamentales mexicanas; considerando Microempresas poblanas de diferente giro, que independientemente de su tamaño realizan acciones de RSE. Las empresas que integran la muestra tienen como parte de las actividades cotidianas de su vida empresarial, no únicamente acciones a favor del medio ambiente, también ponen en ejecución actividades en beneficio de la sociedad y en su relación con clientes, proveedores, acreedores y gobierno. La muestra se integra por un grupo de 384 empresas en las qué, se aplicó un cuestionario de 38 preguntas; es importante señalar que la investigación de campo se realizó en una sola etapa, con duración de tres meses; en el primer mes se aplicaron 200 cuestionarios, en el segundo mes se aplicaron 100 cuestionarios y en el tercer mes 84 cuestionarios. Los resultados muestran cómo las Microempresas, pueden apoyar la realización de prácticas de RSE para apuntalar el cuidado de los recursos naturales y en general el medio ambiente, así como responder a las exigencias de responsabilidad interna y con su entorno.

PALABRAS CLAVE: Responsabilidad Social Empresarial, Micro empresas

CORPORATE SOCIAL RESPONSIBILITY AND MICROENTERPRISE IN PUEBLA, MEXICO

ABSTRACT

Corporate Social Responsibility (CSR) is seen from different positions as it is the government, and business, among others, and considering that CSR is related to the responsibility of each of the employees within the company, to form a collective responsibility representing the same; it becomes a challenge for entrepreneurs Microenterprise, being familiar with recommended by different agencies and organizations in favor of CSR actions. Because largely strengthens the image of the company and becomes attractive to some customers. Corporate Social Responsibility (CSR) is not the privilege of big business, the gradual demand for environmental preservation and care of natural resources and the welfare of society influences corporate activities and becomes a challenge for business and Micro companies are no exception. In this paper an analysis of the different possibilities to launch activities for CSR in light of Mexican governmental

agencies recommended action takes place; Micro considering different twist poblan companies, regardless of size which CSR actions are performed. The companies that make up the sample are part of the daily activities of your business life, not just actions for the environment, also are implemented activities for the benefit of society and its relationship with customers, suppliers, creditors and government. The sample is comprised of a group of 384 companies in which a questionnaire of 38 questions was applied; It is important to note that the field investigation was conducted in a single stage, lasting three months; in the first month 200 questionnaires were applied, in the second month 100 questionnaires were applied in the third month and 84 questionnaires. The results show how the Microenterprises can support the implementation of CSR practices to underpin the care of natural resources and the environment in general, as well as meet the requirements of internal accountability and their environment.

KEY WORDS: Corporate Social Responsibility, Microenterprise

INTRODUCCIÓN

La responsabilidad de la empresa con su entorno es de suma importancia para el desarrollo de su operación y los integrantes de la empresa forman parte de esa responsabilidad empresarial, conocida actualmente como Responsabilidad Social Empresarial (RSE). Las empresas independientemente de su tamaño, que buscan cumplir con su responsabilidad social enfrentan el tomar decisiones de operación interna y con la comunidad como; la distribución de sus recursos, la reinversión de las utilidades, la participación en la comunidad, etcétera, lo que requiere una visión precisa de la RSE y del rol de la empresa en la sociedad. Por lo en el presente trabajo se busca conocer las acciones prácticas que las micro empresas poblanas realizan a favor de la RSE. La investigación se estructura de la siguiente forma: Revisión de la literatura, donde se integra el punto de vista respecto a la RSE ligada al Desarrollo Sustentable, además de referir las prácticas recomendadas por el gobierno mexicano a las empresas, en apoyo al Desarrollo Sustentable y por ende a la RSE. Posteriormente se presenta la metodología utilizada en la revisión de la literatura y para la investigación de campo, ulteriormente se presentan los resultados de la investigación de campo, las conclusiones y las referencias bibliográficas.

REVISIÓN DE LA LITERATURA

Responsabilidad Social Empresarial

De acuerdo con Carroll (1999: 1), el concepto de responsabilidad social corporativa ha tenido una larga historia. Sin embargo, es en los últimos 50 años que se ha documentado formalmente este tema, a través de investigaciones que han enfocado en su mayoría a países desarrollados. Es por ello que esta investigación, se enfoca a las microempresas poco investigadas en lo que respecta a la RSE. Partiendo de considerar que la empresa se ha constituido en una institución social muy importante y lo que haga o deje de hacer afecta directamente la vida de sus empleados, clientes y de la comunidad. Las empresas que buscan cumplir con su responsabilidad social enfrentan decisiones que requieren una visión muy clara del rol de la empresa en la sociedad. Para Donaldson, (citado por: Madsen, 1990: 271), las empresas y la sociedad han escrito un Contrato Social, donde cada parte tiene derechos, así como obligaciones con la otra parte. Bowen, (1953) definió a la RSE como la obligación que tienen los directivos empresariales de establecer políticas, tomar decisiones o seguir líneas de acción que sean deseables de acuerdo con los objetivos y valores de la sociedad. La responsabilidad social empresarial (RSE), se utiliza para referirse a la Responsabilidad Social (RS), la cual se debe entender como la existencia de un compromiso con carácter voluntario asumido por las empresas para su desarrollo sostenible (Porto y Castromán, 2006). Por lo que la responsabilidad social se puede entender como un conjunto de mecanismos para el desarrollo limpio que aplican las empresas para minimizar el impacto del desarrollo de su actividad al medioambiente (Lacruz, 2007). En México el Centro Mexicano para la Filantropía (CEMEFI), define a la empresa socialmente responsable:

"[…] aquella que tiene el compromiso consciente y congruente de cumplir íntegramente con la finalidad de la empresa tanto en lo interno y lo externo, considerando las expectativas de todos sus participantes en lo económico, social o humano y ambiental, demostrando el respeto por los valores éticos, la gente, las comunidades, el medioambiente y para la construcción del bien común.
Y entiende por Responsabilidad Social (RS):

"[…] la conciencia del compromiso y la acción de mejora continua medida y consistente, que hace posible a la empresa ser más competitiva, cumpliendo con las expectativas de todos sus participantes en particular y de la sociedad en lo general, respetando la dignidad de la persona, las comunidades en las que opera y su entorno. (Centro Mexicano para la Filantropía; citado por Porto y Castromán, 2006).

La RSE se apoya de inicio, en la responsabilidad personal, debido a que son las personas quienes deciden respecto a la actuación de la empresa y las relaciones que establezca con clientes, proveedores, acreedores, el gobierno, las autoridades y la comunidad local. Lo «social» en la RSE se deriva del compromiso asumido ante la sociedad por la empresa y por todos los que colaboran con ella, y del deber de dar cuenta del cumplimiento de esas responsabilidades ante los grupos, considerados como las porciones de la sociedad más directamente afectadas por la responsabilidad de la empresa (Argandoña, 2006). La RSE es entendida de diferentes formas: el modelo antropológico, señala que es una responsabilidad ética, la RSE, entendida como filantropía o acción social, suele responder a las expectativas o demandas sociales, el modelo psicosociológico considera las teorías que Garriga y Melé (2004: 55-57) llaman "políticas", como el constitucionalismo empresarial, las teorías del contrato social o las que ven la empresa como un "buen ciudadano" en la sociedad. Y las teorías "integrativas" (Gariga y Melé, 2004: 57-60), que pretenden dar orientaciones para dirigir la empresa de una manera responsable ante lo que la sociedad demanda. Ampliando lo anterior en la Tabla 1.

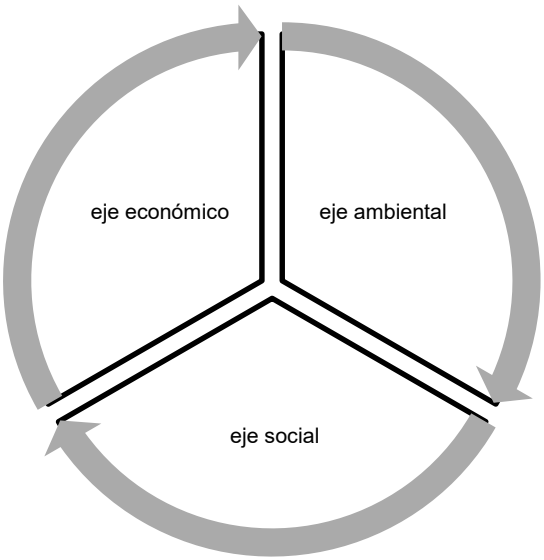
Tabla 1: Teorías de la RSE

Teorías De La RSE	Comentarios
Teoría de la actuación social de la empresa	Hace una compilación de la RSE de 1950 a 1991. Señala la preocupación y sensibilidad acerca del impacto social de la actividad empresarial. Relaciona la conducta responsable con los riesgos y reputación corporativa. Está inspirada en la teoría social.
Teoría del valor para el accionista o Capitalismo fiduciario.	Señala que los aspectos sociales quedan cubiertos, con las restricciones legales y una adecuada política fiscal y social. La prioridad de esta teoría es crear riqueza para los accionistas Se inspira en la teoría económica neoclásica.
Teoría de los grupos implicados	Permite determinar la responsabilidad de la empresa con cada grupo implicado. Considera los derechos y legítimos intereses de los grupos. Se apoya en principios éticos universales.
Teoría de la ciudadanía empresarial	Identifica claramente la relación empresa-sociedad, la empresa es vista como un actor social dentro de la sociedad. Se apoya en la filosofía política.

La Tabla 1 muestra las particularidades que identifican a las actuales teorías de la RSE.

La información de sostenibilidad o de responsabilidad social se ha abierto camino en las últimas dos décadas como un dispositivo de rendición de cuentas por parte de las empresas con propósito de mejorar su legitimidad ante la sociedad. A partir de la emisión de la Guía para la elaboración de memorias de sostenibilidad, hecha por la Global Reporting Initiative (GRI) en sus tres versiones (1999, 2002 y 2006), este tipo de memorias se ha hecho cada vez más común (Fernández-Chulián y Larrinaga-González, 2007). Al mismo tiempo, los mercados de bienes y de capital han empezado a demandar y a responder a la información de sostenibilidad generada por las empresas. La Responsabilidad Social Empresarial (RSE) está definida como la forma de hacer negocios basados en principios éticos y conforme a lo establecido por la ley. Este término ha tomado relevancia en diferentes escenarios organizacionales durante los últimos años, considerando que las empresas que practican la RSE incrementan su valor. Y que la RSE va más allá de acciones filantrópicas. El objetivo principal que busca la Responsabilidad Social Empresarial es impactar de forma positiva en las diferentes áreas con los que cuenta una empresa a la sociedad y a sus colaboradores (www.ecoresultores.com). Partiendo de lo anterior al realizar gestión en materia de RSE se contemplan tres ejes, Figura 1.

Figura 1: Ejes Que Intervienen en la Gestión de la RSE



La figura 1 presenta los tres ejes en los que se enfoca y desarrolla la RSE.

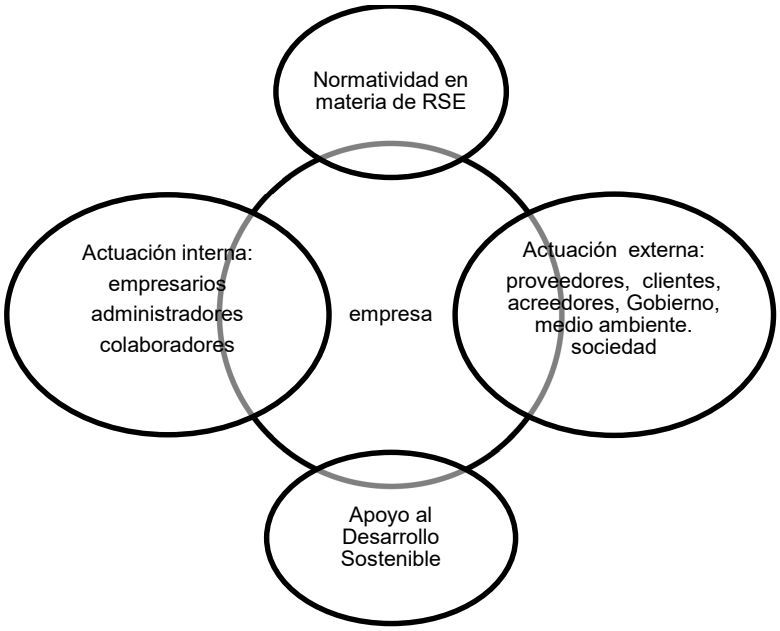
Eje económico: incluye los aspectos relacionados con servicios de calidad, autogestión eficiente y un desarrollo dinámico, competitivo y económicamente sostenible, asegurando el logro de objetivos estratégicos coherentes con los valores, principios y necesidades de la sociedad.

Eje social: incluye los temas relacionados con el personal trabajador de la organización, con la mejora de la calidad de vida de la ciudadanía, creando oportunidades para los colectivos con especiales dificultades.

Eje medioambiental: se encuentra relacionado con la realización de actuaciones que favorezcan la protección del medioambiente y la administración de recursos, residuos y desechos.

Al analizar lo anteriormente presentado podemos determinar que: la RSE, se desarrolla a luz de diferentes teorías y la RSE debe considerarse como parte de los objetivos de la empresa, estableciendo un compromiso voluntario de desarrollo empresarial que se apoye en tecnologías limpias, propiciando un bienestar económico, social y del medio ambiente. Y con una actuación en lo interno y externo. Respecto a lo interno se considera a los empresarios, colaboradores, administradores de las empresas y operación. En lo externo se contempla a proveedores, clientes, acreedores, Gobierno, medio ambiente y sociedad. Aunado a lo anterior la observación de la Normatividad en materia de RSE y el apoyo al Desarrollo Sostenible. Proponiendo como puntos de atención para cumplir como empresa Socialmente Responsable los siguientes, descritos en la Figura 2.

Figura 2: Puntos de Atención RSE Internos y Externos



La figura 2 exhibe la atención que debe dar la empresa interna y externamente para constituirse como empresa SR, Respetando la Normatividad en la materia y apoyando al DS.

En nuestra casa, trabajo, comunidad o escuela podemos iniciar actividades concretas para mejorar el entorno. Para lograrlo necesitamos observar nuestro alrededor e identificar alternativas menos dañinas al ambiente, cambiar conductas y tomar decisiones basadas en el mejoramiento de la calidad de vida. En México la dependencia gubernamental tiene como parte de la Secretaría de Medio Ambiente y Recursos Naturales (SEMARNAT) el Consejo Nacional de Educación Ambiental para la Sustentabilidad (CECADESU) cuyas funciones son: Emitir recomendaciones a la Secretaría de la que forma parte sobre: La formulación, aplicación y evaluación de estrategias, políticas, programas, proyectos, estudios y acciones específicas en materia de educación ambiental para la sustentabilidad, las disposiciones jurídicas y procedimientos en materia de educación ambiental para la sustentabilidad; vincularse y, en su caso, coordinarse con otros órganos de consulta o espacios de participación ciudadana a fin de propiciar el intercambio de experiencias. Las actividades de Fomento ambiental propuesta por la SEMARNAT las resumimos en la Tabla 2.

Retomando lo anterior es eminentemente necesario que las personas integrantes de las empresas participen en aspectos de RS y RSE. Partiendo de la Figura 2 y de la Tabla 2 se listan una serie de actividades para que se constituyan en una guía para las empresas interesadas en la RS

Empresarios: Definir el objetivo que persigue la empresa.

Administradores de las empresas: Definir el objetivo que persigue la empresa.

Colaboradores: Fomentar el potencial creativo en el empleado, Ayudar a los empleados para desarrollarse dentro de su actividad, Contratar a mujeres casadas y/o con hijos, Promover la capacitación, Apoyar a los empleados para la práctica del deporte, Pagar sueldos y salarios que permitan una buena calidad de vida, Respetar las horas de trabajo de los empleados.

Tabla 2: Propuesta de Actividades Empresariales Para el Fomento Ambiental

Fomento Ambiental					
Fundamento	Conceptos	Actividades			
Leyes Federales y Estatales, Reglamentos del Sector, Diario Oficial, Normas Oficiales Mexicanas, Normas Mexicanas.	Turismo Sustentable	México natural	Especial de turismo sustentable	Mejores prácticas ambientales. Marinas y de campos de Golf	
	Producción y Consumo Sustentable				
	Residuos				
	Energías Renovables	Sistema de Información Energética	Guía de Programas de Fomento de Energía Renovable	Uso eficiente de Energía	Desarrollo de proyectos comunitarios
	Playas				
	Edificación Sustentable				
	Manejo Sustentable de Tierras				
	Calidad del aire				

En la Tabla 2 se observan la fundamentación y los diferentes conceptos considerados para el fomento ambiental y la RSE; únicamente se presentan las actividades que se relacionan con las empresas que se estudian.

Operación: Reciclar desperdicios, Separar la basura.

Proveedores: Realizar negociaciones justas con proveedores, Pagar puntualmente a los proveedores.

Clientes: Realizar negociaciones justas con clientes, Generar productos y servicios satisfactorios para los clientes, Dar importancia al servicio al cliente y ofrecer productos de calidad.

Acreedores: Realizar negociaciones justas con acreedores, Pagar puntualmente a los acreedores.

Gobierno: Pagar impuestos.

Medio ambiente: Cuidar el agua, Tener medios de transporte no contaminantes.

Sociedad: Mantener buena relación con los vecinos, Dar apoyo económico a asociaciones de beneficencia, Preocuparse por el desarrollo de su comunidad, Apoyar a su comunidad en catástrofes.

Normatividad general y en materia de RSE: Cumplir con los requerimientos legales en cuanto al personal, Respetar las horas de trabajo de los empleados.

Desarrollo Sostenible: Mantener buena relación con los vecinos, Dar apoyo económico a asociaciones de beneficencia, Preocuparse por el desarrollo de su comunidad, Apoyar a su comunidad en catástrofes.

Finalmente se menciona que la RSE debe apreciarse como un compromiso de la empresa en sus relaciones internas y externas (Vera M., Vera G. y Méndez R., 2014)

Microempresa

Con base al sondeo realizado por el Instituto Nacional de Estadística y Geografía (INEGI), México cuenta con 5.144.056 empresas. Dicho estudió se basó en los Censos Económicos 2009.
De manera detallada se muestra lo siguiente:

El 95,2% (4,8 millones) de las compañías son microempresas, el 4,3% (221.194) pequeñas empresas, el 0,3% (15.432) medianas y el 0,2% (10.288) grandes firmas.

Las microempresas emplean al 45,6% de todos los trabajadores, las pequeñas al 23,8%, las medianas al 9,1% y las grandes al 21,5%, esto se debe a que, a pesar de que son pocas las compañías de gran tamaño, ocupan más de 10,000 empleados.

Asimismo, los estados mexicanos con mayor número de empresas son el Estado de México (585.000), el Distrito Federal (414.000), Veracruz (364.000), Jalisco (331.000) y Puebla (309.000). Tomando como referencia que Puebla tiene 309.000 empresas y que el 95.2% son microempresas, estaríamos contando según esas referencias con 294.168 microempresas poblanas. Las microempresas con prácticas de RSE se caracterizan de la siguiente forma (Molina, A., et al, (2004):

Tabla 3: Caraterísticas y Ventajas

Características	Ventajas
Propiedad de la empresa concentrada.	Mayor flexibilidad de respuesta.
Déficit mecanismos control.	Mejor conocimiento necesidades de participes.
Mecanismo informales de control.	Contacto más personal.
Contacto estrecho con interlocutores.	Mayor credibilidad.
Presencia con alcance local en la comunidad.	Mentor control formal de los participes
Rapidez de respuesta.	Influencia directa de los valores del empresario en la RS.
Cultura empresarial dominada por valores empresario.	

La Tabla 3 muestra las características que presentan las microempresas socialmente responsables y las ventajas de las mismas, como la influencia directa del empresario en la RS.

Las microempresas al inclinarse por la RSE deben considerar tres aspectos: La preservación del medio ambiente, los beneficios para su comunidad y un mejor clima laboral. Además tomar como referencia que la RSE no comprende únicamente una serie de acciones, es toda una gestión, de una forma de trabajo.

METODOLOGÍA

El estudio se enfoca a identificar la familiaridad que tienen las micro empresas con la RSE y que desarrollan su actividad en Puebla, México. Considerando como variable de investigación: la Responsabilidad Social Empresarial. El marco muestral se construyó con las unidades y marcos siguientes. Ver tabla 4.

Tabla 4: Determinación de la Muestra

Unidad de análisis	Microempresas poblanas
Tamaño del universo	294168
Tamaño de la muestra	384
Integración de la muestra	Microempresas poblanas de diferente giro
Instrumento	Cuestionario
Periodo de aplicación	enero - marzo 2016
Cuestionarios aplicados	384
Cuestionarios respondidos	384

La Tabla 4 presenta la población estudiada y el tamaño de la muestra, las micro empresas representadas por su dueño o encargado a quienes se les aplicó el cuestionario, fueron contactados por personas conocidas por los investigadores y que son miembros de la comunidad.

Cabe mencionar que la tasa de respuesta obtenida en la aplicación de los cuestionarios fue del 100% de los integrantes de la muestra, contactados en cadena, es decir por personas que tienen conocidos o familiares, por lo que los 384 cuestionarios resultantes al obtener la muestra fueron respondidos; como se muestra en la Tabla 4.

Operacionalización de variables

La Operacionalización de variables se realiza en la Tabla 5, considerando que la RSE comprende un compromiso consciente y congruente de cumplir íntegramente con la finalidad de la empresa tanto en lo

interno y lo externo, considerando las expectativas de todos sus participantes en lo económico, social o humano y ambiental, demostrando el respeto por los valores éticos, la gente, las comunidades, el medioambiente; para la construcción del bien común.

Tabla 5: Operacionalización de Variables

Variable	Ejes	Subvariable	Indicadores	Parámetros	Instrumento
Responsabilidad Social Empresarial	Primer eje interno Dueño y/o administrador	Conocimiento de la RSE	Conocimiento	Si - No	Cuestionario (Pregunta 1)
		Relación de la microempresa con la RSE	Información	Si - No	Cuestionario (Pregunta 2)
		Actividades de la empresa a favor de la RSE	Información	Si - No	Cuestionario (Pregunta 3)
		Definición del objetivo que persigue la empresa	Información	Si - No	Cuestionario (Pregunta 4)
		Utilidades	Información	Si - No	Cuestionario (Pregunta 5)
		Dueños de la empresa	Pagos de utilidades	Si - No	Cuestionario (Pregunta 6)
		Cumplimiento de obligaciones legales respecto al personal	Información	Si - No	Cuestionario (Pregunta 7)
	Segundo eje interno colaboradores	Salarios, capacitación, jornada laboral, desarrollo, oportunidades, calidad de vida, deporte	Información Pago de remuneraciones y otorgamiento de prestaciones	Si - No	Cuestionario (Preguntas 8 a la 16)
	Primer eje externo clientes	Relación con clientes	Venta de insumos-pagos	Si - No	Cuestionario (Preguntas 17 a 20)
	segundo eje externo	Relación con proveedores	Compra de insumos para el giro de la empresa-pagos	Si - No	Cuestionario (Preguntas 21 a 23)
	Tercer eje externo	Relación con acreedores	Financiamiento, Compra de insumos – pagos	Si - No	Cuestionario (Preguntas 24 a 27)
	Cuarto eje externo Gobierno	Seguridad Social	Pago de cuotas al Instituto Mexicano del Seguro Social (IMSS)	Si - No	Cuestionario (Pregunta 28)
		Vivienda	Pago de aportaciones al Instituto Nacional de la Vivienda para los Trabajadores (INFONAVIT)	Si - No	Cuestionario (Pregunta 29)
		Contribución al gasto público	Pago de impuestos	Si - No	Cuestionario (Pregunta 30)
	Quinto eje externo	Medio ambiente	Prácticas empresariales	Si - No	Cuestionario (Preguntas 31 a 34)
	Sexto eje externo	Sociedad	Relación con los vecinos, apoyos a la comunidad	Si - No	Cuestionario (Preguntas 35 a 38)

Esta tabla 5 muestra la Operacionalización de las variables, cómo se midieron y el instrumento utilizado.

La aplicación de los cuestionarios fue el instrumento utilizado para la obtención de información y la recolección de datos. Así como la observación in situ. Para determinar el tamaño de la muestra se utilizó la siguiente fórmula:

Para determinar el tamaño de la muestra se utilizó la siguiente fórmula:

$$n = \frac{Z^2 pqN}{Ne^2 + Z^2 p\, q} \quad (1)$$

Donde:
n=?
e= 5%
N = la población = 294168 microempresas (2)

Z = nivel de confianza 95%=1.96

p = 0.50
q = 1-.50
Sustituyendo los valores en la fórmula tenemos:

$$n = \frac{(1.96)^2(0.50)(1-0.50)(294168)}{(294168)(0.05)^2 + 1.96^2(0.50)(1-0.50)} = 384 \quad (3)$$

RESULTADOS

Previo a la aplicación del cuestionario se utilizó una pregunta filtro para tener la certeza de que la persona que respondiera el cuestionario fuera propietario (a) o responsable de una microempresa. De la aplicación del cuestionario, se obtuvieron los resultados que a continuación se presentan por medio de la Tabla 6.

Tabla 6: Resultados del Levantamiento de Campo

Variable	Subvariable	Indicadores	Parámetros	Resultados En %	Total
Responsabilidad Social Empresarial	Conocimiento de la RSE	Conocimiento	Si	79	100%
			No	21	
	Relación de la microempresa con la RSE	Información	Si	63	100%
			No	37	
	Actividades de la empresa a favor de la RSE	Información	Si	63	100%
			No	37	
	Definición del objetivo que persigue la empresa	Información	Si	96	100%
			No	4	
	Utilidades	Información	Si	71	100%
			No	4	
			No contesto	25	
	Dueños de la empresa	Pago de utilidades	Si	42	100%
			No	42	
			No contesto	16	
	Cumplimiento de obligaciones legales respecto al personal	Información	Si	75	
			No	8	
			No contesto	17	
		Información Pago de remuneraciones y otorgamiento de prestaciones	Si	100	
			No	0	
			No contesto		100%
	Cumplimiento con colaboradores: Salarios, capacitación, jornada laboral, desarrollo, oportunidades, calidad de vida, deporte	Fomenta el potencial creativo en el empleado	Si	79	100%
			No	21	
		Respeta las horas de trabajo de los empleados	Si	63	100%
			No	37	
		Ayuda a los emplead para desarrollo dentro de su actividad	Si	79	100%
			No	21	
		Contrata a mujeres casadas y/o con hijos	Si	88	100%
			No	12	
		Promueve la capacitación	Si	83	100%

		No	17	
	Paga sueldos y salarios= buena calidad de vida a los colaboradores	Si	75	100%
		No	25	
	Apoyo al deporte	Si	42	100%
		No	58	
	Otros pagos a colaboradores	Si	71	100%
		No	29	
	Clientes negociaciones justas	Si	92	100%
		No	8	
	Productos y servicios satisfactorios	Si	92	100%
		No	8	
Relación con clientes	Da importancia al servicio al cliente	Si	92	100%
		No	8	
	Ofrece productos y servicios con calidad	Si	88	100%
		No	12	
	Pagos a proveedores	Si	96	100%
		No	4	
	Negociaciones justas con proveedores	Si	79	100%
Relación con proveedores		No	21	
	Pagos puntuales a proveedores	Si	75	100%
		No	25	
	Pagos a acreedores	Si	83	100%
		No	17	
	Negociaciones justas con acreedores	Si	75	100%
		No	25	
Relación con acreedores	Pagos puntuales a acreedores	Si	75	100%
		No	25	
	Pagos de intereses a acreedores	Si	54	100%
		No	46	
	Pago de cuotas al IMSS	Si	88	100%
		No	12	
	Pago de aportaciones al INFONAVIT	Si	88	100%
		No	12	
Gobierno	Pago de impuestos	Si	88	100%
		No	12	
	Pagos por actividades a favor del medio ambiente	Si	38	100%
		No	62	
	Reciclaje de desperdicios	Si	63	100%
		No	37	
Medio ambiente	Cuidado del agua	Si	88	100%
		No	12	
	Uso de transporte y maquinaria o contaminante	Si	33	100%
		No	67	
	Buena relación con los vecinos	Si	96	100%
		No	4	
	Apoyo a grupos de beneficencia	Si	46	100%
		No	54	
Sociedad	Desarrollo de la comunidad	Si	63	100%
		No	27	
	Apoyo a la comunidad en catástrofes	Si	66	100%
	Relación con los vecinos, apoyo a.	No	34	

Esta tabla muestra la familiaridad de las microe empresas con la RSE y la actividad de la empresa a favor de esta.

Como se aprecia en la Tabla de resultados las microempresas, tienen conocimiento de la RSE. Tambien se observa, un compromiso empresarial con la RS. Notamos ademàs que las microempresas si realizan pràcticas de RSE. En las microempresas, es evidente el cumplimiento con las obligaciones laborales a favor de los trabajadores. Asi mismo los dueños de las empresas participan de las utilidades de la misma, viendo una retribucion a su inversion. Es notaria la relacion con cliente,s proveedores y trabajadores a quienes se les considera como grupos de atencion en materia de RSE. De acuerdo con una de las posturas de la RSE la empresa obtiene utilidades que de hecho es uno de los objetivos de toda persona que emprende una empresa. Las empresas tambien consideran el retribuir a otros grupos que les apoyan como pueden ser acreedores con el pago de intereses. Responsablemente se observa la contribucion al gasto pùblico con el

pago de impuestos, misma responsabilidad que se nota en materia de seguridad social en el aspecto salud , asì como en la vivienda. Finalmente es importante el resultado que se presenta en la parte final de la Tabla en lo que respecta a medio ambiente y sociedad, donde se aprecia la disposicion de las empresas a favor del medio ambiente y de la comunidad.

CONCLUSIONES

Las prácticas empresariales tradicionales, tienen una exigencia al cambio, las empresas deben incluir en su actuar cotidiano sus acciones a favor de la RSE, las acciones de RSE, no son algo aislado, nacen de diferentes entes privados y también de gobierno. México al igual que otros países realiza esfuerzos por concientizar y hacer participar a los ciudadanos y a las empresas en actividades a favor del medio ambiente. Y los microempresarios, no pueden permanecer aislados y no participar en esa nueva práctica empresarial. La SEMARNAT y otras entidades de gobierno tienen bien clara su tarea de cuidar y preservar el medioambiente y apoyar a las empresas y a sus integrantes a realizar un cambio a favor de la comunidad en todos aspectos, y también se nota la participación del CEMEFI, respecto a la RSE. La validación del trabajo se efectuó mediante los resultados obtenidos en la investigación de campo al tener un acercamiento con los microempresarios y percatarnos que están familiarizados con la RSE, pero sobre todo quedar en el entendido que existe disposición, las cuales en los micro empresarios para involucrarse en una relación con la RSE, que es una tarea de todos los integrantes de la empresa, atendiendo RSE interna y RSE externa. También es importante resaltar que independientemente del tamaño de la empresa y del enfoque de la RSE los integrantes de la empresa y la empresa misma siempre tendrán un compromiso con la comunidad en la que se encuentren. Podemos decir cualquier empresa debe trabajar con procesos limpios y/o energías renovables. La responsabilidad social de la empresa va más allá de considerar únicamente aspectos de contaminación, entraña un compromiso moral con la sociedad. Finalmente concluimos que no importa el tamaño, el giro o la localización geográfica únicamente se necesita disposición para contribuir RSE.

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EVALUACIÓN DE LOS PROCEDIMIENTOS PARA EL CUMPLIMIENTO DE LAS OBLIGACIONES FISCALES PARA LOS CONTRIBUYENTES DEL RÉGIMEN DE INCORPORACIÓN FISCAL EN EL ESTADO DE BAJA CALIFORNIA

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RESUMEN

Derivado de un proyecto de investigación para medir la efectividad de los procedimientos a los cuales se enfrentan los microempresarios contribuyentes del Régimen de incorporación fiscal para el cumplimiento de sus obligaciones fiscales, por los cambios fiscales derivado de las reformas fiscales 2014, de los Impuestos: Sobre la renta, al Valor Agregado y Especial sobre Producción y Servicios, así como los cambios en relación a su estatus anterior que vinieron ejerciendo hasta el año 2013 cuando el ejecutivo federal promulgó el decreto que dio origen a la nueva ley en donde el objetivo es tener información confiable directamente de los contribuyentes de nuestro estado sobre los nuevos procedimientos y efectos causados para el cumplimiento de sus obligaciones fiscales por la complejidad o facilidad de llevar a cabo estos y los efectos que estos han ocasionado en los microempresarios del estado de Baja California. Este cambio de régimen lo sufrieron miles de contribuyentes en todo el país ya que como pequeños contribuyentes (Repecos), tenían facilidades administrativas en el cumplimiento de sus obligaciones fiscales, con el cambio adquirieron nuevas; deberán llevar contabilidad, presentar declaraciones, facturar y otras obligaciones formales que anteriormente no tenían.

PALABRAS CLAVES: Obligaciones Fiscales, Régimen de Incorporación Fiscal

EVALUATION PROCEDURES FOR COMPLIANCE WITH TAX OBLIGATIONS FOR TAXPAYERS OF INCORPORATION TAX SCHEME IN THE STATE OF BAJA CALIFORNIA

ABSTRACT

Derived from a research project to measure the effectiveness of the procedures to which taxpayers microentrepreneurs tax regime incorporation to fulfill their tax obligations faced by tax changes resulting from tax reforms 2014, the tax on income, Added and Special Value on Production and Services, as well as changes in relation to its previous status that came exerting until 2013 when the federal government issued a decree that gave rise to the new law where the goal is to have reliable information directly from the taxpayers of our state on the new procedures and effects caused to fulfill their tax obligations by the complexity or ease of carrying out these and the effects these have resulted in microentrepreneurs in the state of Baja California. This regime change suffered what thousands of taxpayers across the country because as small contributors (REPECOS) had administrative facilities in complying with their tax obligations, with the change acquired new; They must bear accounting, filing, billing and other formal obligations that previously did not have.

JEL: M2, M4

KEYWORDS: Fiscal Obligations , Incorporation Tax Regime

INTRODUCCIÓN

Problemática y Justificación

Un porcentaje significativo de las empresas del país son microempresas que no rebasan en el año dos millones de pesos en sus ingresos, organizaciones que a su vez son generadoras de una cantidad considerable de empleos tanto formales como informales, dando sustento de esa manera a muchas familias mexicanas. En baja california, se observa el mismo comportamiento que a nivel nacional. Por otra parte, es del conocimiento general, que estas empresas han sido tradicionalmente evasoras de impuestos por la característica de realizar operaciones casi exclusivamente con público en general, o sea clientes que no les exigen comprobantes fiscales para efectos de deducción y acreditamiento. Por ello, y en respuesta al reclamo de los contribuyentes tradicionalmente cautivos, el ejecutivo federal público un decreto para la creación de la nueva ley del impuesto sobre la renta, misma que obliga a los contribuyentes microempresarios a registrarse en el régimen de incorporación fiscal y entrar por ende a una mayor formalidad fiscal, con el objetivo además de lograr incrementar su recaudación fiscal a mediano plazo. A nivel internacional las micros, pequeñas y medianas empresas (MIPYMES), tienen una amplia participación en la economía mundial porque representan el 95% del total de las empresas de conformidad con datos proporcionados por la Organización para la Cooperación y Desarrollo Económico (OCDE 2010). Las MIPYMES son importantes asimismo para la economía nacional, en virtud de la generación de empleo y producción, ya que según datos del Instituto Nacional de Estadística y Geografía, en el país existen aproximadamente 4 millones 15 mil unidades empresariales, de las cuales 99.8% son MIPYMES, mismas que generan el 52% del Producto Interno Bruto (PIB) y el 72% del empleo del país.(INEGI 2010) A continuación se muestra por estado la composición del padrón de régimen de incorporación fiscal:

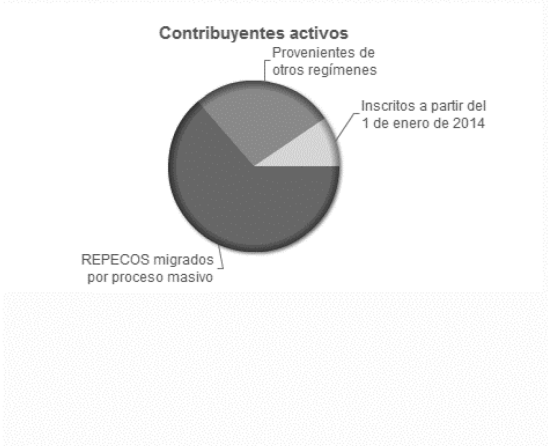
Informe de activos por entidad

Entidad	Migrados	Nuevos en RIF provenientes de otros regimenes	Inscritos a partir de 2014		Total
			Provenientes de otros regimenes	Nuevos puros en RIF	
AGUASCALIENTES	37,343	10,762	1,225	3,428	52,758
BAJA CALIFORNIA	119,361	33,579	3,448	10,349	166,737
BAJA CALIFORNIA SUR	23,486	11,456	1,143	3,340	39,425
CAMPECHE	24,073	6,860	941	2,542	34,416
CHIAPAS	79,529	18,698	4,098	13,738	116,063
CHIHUAHUA	96,060	32,333	2,934	9,791	141,118
COAHUILA	70,624	26,524	3,303	7,388	107,839
COLIMA	23,438	8,154	797	2,239	34,628
DISTRITO FEDERAL	381,682	82,256	8,918	24,242	497,098
DURANGO	44,221	11,684	1,743	5,357	63,005
GUANAJUATO	176,565	38,163	4,293	17,953	236,974
GUERRERO	86,046	16,906	2,593	14,586	120,131
HIDALGO	64,877	18,231	2,054	7,415	92,577
JALISCO	237,408	69,031	11,907	27,220	345,566
MEXICO	374,502	81,545	10,525	35,044	501,616
MICHOACÁN	117,822	27,770	3,200	12,562	161,354
MORELOS	63,442	14,005	1,883	5,421	84,751
NAYARIT	37,320	9,304	1,271	4,511	52,406
NUEVO LEÓN	100,781	35,898	2,893	7,819	147,391
OAXACA	81,426	16,845	2,267	9,306	109,844
PUEBLA	147,124	34,693	5,171	15,192	202,180
QUERETARO	63,664	18,212	1,784	5,443	89,103
QUINTANA ROO	47,713	17,805	2,508	5,764	73,790
SAN LUIS POTOSI	72,518	16,967	1,671	6,273	97,429
SINALOA	64,746	27,682	2,306	8,061	102,795
SONORA	86,041	25,925	2,374	7,012	121,352

Fuente : SAT 2016

Por lo anterior, y debido a la importancia de las MIPYMES en la economía de Baja California, consideramos que a través de nuestro estudio, sea posible evaluar la efectividad de los procedimientos establecidos para el cumplimiento de sus obligaciones fiscales por parte de los contribuyentes que tributan bajo este régimen. Particularmente en Ensenada se encuentra un padrón de 25,603 contribuyentes activos dentro de régimen de incorporación fiscal los cuales se encuentran integrados de la siguiente manera

Composición del RIF al 29 de enero de 2016 (cifras preliminares)



Origen	Contribuyentes
REPECOS migrados por proceso masivo	
Migrados pequeños contribuyentes	16,297
	16,297
Provenientes de otros regímenes	
Intermedios (613) / Cambió a RIF	2,767
Actividad empresarial (612) / Cambió a RIF	675
Otros / Aumentó o cambió a RIF	3,433
	6,875
Inscritos a partir del 1 de enero de 2014	
Otros / Aumentó o cambió a RIF	685
Actividad empresarial (612) / Cambió a RIF	12
RIF puros	1,734
	2,431
	25,603

Fuente: SAT 2016

REVISIÓN LITERARIA

Antecedentes

El pasado 11 de diciembre de 2013, el ejecutivo federal promulgó el decreto que dio origen a la nueva ley del impuesto sobre la renta vigente a partir del primero de enero de 2014. Con esta nueva ley se contempló un cambio muy importante en materia del título IV de la propia ley, que versa sobre las personas físicas que desarrollan actividades empresariales y servicios no profesionales, incorporando para tal efecto el capítulo II del título IV referido, desapareciendo de esa manera los regímenes intermedio y pequeños contribuyentes, dando nacimiento al nuevo Régimen de incorporación fiscal. Indiscutiblemente, este cambio de régimen lo sufrieron miles de contribuyentes en todo el país y también en nuestro estado de baja california. ya que como pequeños contribuyentes (Repecos) tenían facilidades administrativas en el cumplimiento de sus obligaciones fiscales, pero ya con el cambio de régimen, tendrán repercusión en los procedimientos para el cumplimiento de sus nuevas obligaciones ya que deberán llevar contabilidad, presentar declaraciones, facturar y otras obligaciones formales que anteriormente no tenían. (Obregon et al. 2015).

Objetivos

La presente investigación tiene como objetivo general: Identificar los efectos causados por los procedimientos a que se enfrentan los contribuyentes de régimen de Incorporación Fiscal (RIF) para el cumplimiento de sus obligaciones fiscales por la complejidad o facilidad de llevar a cabo estos y los efectos que estos han ocasionado en los microempresarios del estado de baja california. Los objetivos específicos son:

En cuanto a lo administrativos medir el incremento de recursos que se requirieron para solventar las necesidades del nuevo régimen.

Respecto a lo financieros, conocer si los contribuyentes requirieron de mayores recursos monetarios para inversión de equipo, pago de honorarios, papelería adicional, contratación de más personal, etc.

Finalmente respecto de lo fiscal, analizar si el cambio de régimen trajo consigo mayor carga tributaria y de obligaciones para estos contribuyentes del RIF. Comprobar el grado de efectividad y eficacia en los procedimientos

METODOLOGÍA

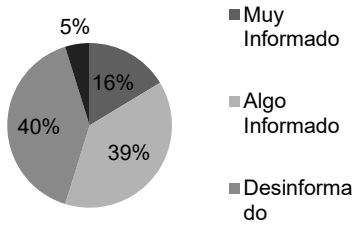
El método a utilizar para llevar a cabo la investigación es el descriptivo longitudinal, en virtud de que se recabará información de los contribuyentes del régimen de incorporación fiscal en el estado de Baja California, respecto a los procedimientos que se tienen que llevar a cabo para el cumplimiento de las obligaciones en materia fiscal. La población de estudio estuvo conformada por los contribuyentes localizadas en el estado de Baja California, seleccionadas por medio de un muestreo probabilístico estratificado, logrando un resultado con un nivel de confianza del 95%. Los ítems se diseñaron por medio de la escala likert, la cual es utilizada para evaluar actitudes y opiniones de un hecho. Dicha escala es de nivel ordinal y se caracteriza por tener en cada apartado, una serie de frases de las cuales el encuestado seleccionó la que mejor se adaptó a su percepción u opinión. Las respuestas iban de totalmente de acuerdo a totalmente en desacuerdo por cada frase expuesta. Los pasos seguidos en la investigación fueron:

Lectura y análisis de la información que se genere en relación al tema, 2.- Identificar la base de datos del padrón de contribuyentes del régimen de incorporación fiscal, 3.- Diseño y aplicación de cuestionario a la muestra seleccionada, con la finalidad de obtener información, 4.- Captura de la información obtenida en el programa SPSS, 5.- Análisis estadístico de la información obtenida y 6.- Reporte de investigación.

RESULTADOS

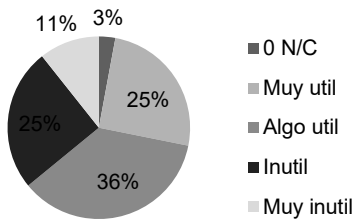
Los resultados obtenidos en cuanto a los Procedimientos para el correcto cumplimiento de las obligaciones fiscales que los contribuyentes del RIF arrojaron los siguientes resultados:

Figura 1: ¿Qué Tan Informado Sobre Impuestos se Considera?



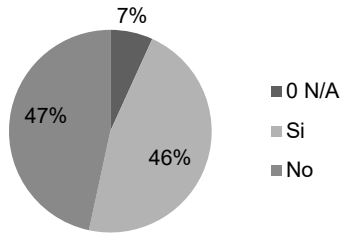
Como se muestra en la figura 1 la mayoría de los contribuyentes se consideran de mal a algo informados sobre los impuestos a los que se encuentran sujetos. Representados por el 79%.

Figura 2: Percepción de la Utilidad del Uso del Internet



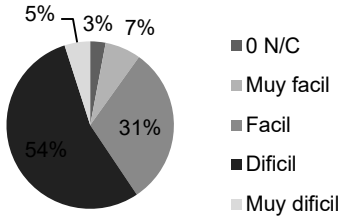
Como se muestra en la figura dos la percepción por parte de los contribuyentes sobre la utilidad del uso del internet para poder realizar algún tramite o servicio desde la página del SAT en su mayoría se considera algo útil, y una de las principales razones por lo cual respondieron así es por que manifiestan se satura las aplicaciones y es difícil el uso de las mismas.

Figura 3: Contribuyentes Que Tuvieron Que Invertir en Equipo de Cómputo

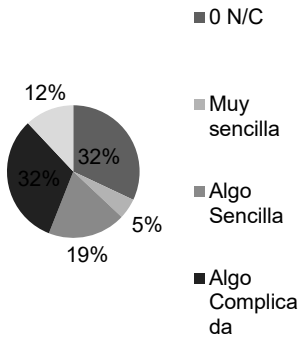


Se encuentra dividido entre los que tuvieron que invertir en equipo de cómputo y los que no casi en la misma proporción lo cual nos muestra que la mitad ya contaba con equipo dentro de su negocio aunque no lo utilizaban para el cumplimiento de sus obligaciones fiscales como lo muestra la figuran 3. La cantidad promedio que manifestaron haber invertido fue de $ 5,000.00

Figura 4: ¿Cómo Considera la Manera de Poder Cumplir Con Sus Obligaciones?



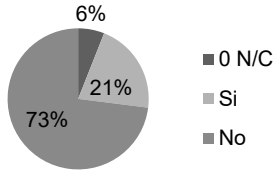
La mayoría de los contribuyentes encuestados considera difícil el cumplimiento de sus obligaciones fiscales como se muestra en la figura 4.



En la figura 5 se muestra que los contribuyentes consideran la aplicación de mis cuentas algo complicada como lo muestra representada por el 32%, seguido por la percepción de que sería poco sencillo.

Figura 5**:** ¿Cómo Califica la Opción de "Mis Cuentas" Para la Captura de los Ingresos y Gastos en la Aplicación?

Figura 6: ¿Consideras Que los Microempresario de México Ya Estaban Preparados Para un Cambio Radical en los Procedimientos Para el Pago de Impuestos?



La figura 6 nos muestra como la percepción de los contribuyentes no se consideran preparados para enfrentar los cambio implementados en el régimen representados por el 73% de la muestra**.**

CONCLUSIONES

Gran cantidad de las PYMES tienen problemas para cumplir parcial o completamente con las leyes tributarias, debido entre otros aspectos, por la escasa y desigual fiscalización del cumplimiento de las leyes, los bajos niveles de confianza en el gobierno y los bajos índices de recaudación de impuestos (resultado del escaso acatamiento de las leyes tributarias y de lo estrecho de las bases impositivas) (Saavedra y Tommassi, 2007, p . 316). Por otro lado, la carga fiscal impuesta al contribuyente, es decir el costo del impuesto, es un aspecto de suma importancia que impacta el cumplimiento de las obligaciones fiscales, debido a que "cuando los impuestos no se aplican correctamente, pueden tener consecuencias poco benéficas en la generación de riqueza. Es distorsionante que el contribuyente tenga que pagar más impuestos y el pago de mayores tasas de impuestos, tienen como efecto una menor inversión y por consiguiente, un menor

crecimiento" (Sánchez y Zamarripa, 2014, p.9). En la actualidad, se han expedido una gran diversidad de normatividad entre leyes, reglamentos, decretos y resoluciones que en la mayoría de los casos son de entendimiento complejo y cambiante, lo que origina como consecuencia, el cumplimiento erróneo o en algunos casos el incumplimiento de sus obligaciones tributarias. Estos dos aspectos mencionados, pueden ocasionar el pago oneroso de multas u otros accesorios de las contribuciones que ponen en riesgo la existencia empresarial de las PYMES (Valencia et al. 2012, p. 1280). La legislación fiscal mexicana se caracteriza por su complejo entendimiento, lo que genera una cantidad relevante entre interrogantes y dudas sobre la correcta y el adecuado cumplimiento de sus obligaciones fiscales. Por ello, muchos contribuyentes se ven en la necesidad de consultar a un especialista en materia fiscal para que les asesore o por lo menos obtengan la seguridad de que están cumpliendo correctamente con sus obligaciones fiscales. Por otra parte, es importante analizar cómo influye la tecnología con los métodos de fiscalización en nuestro país. (Villalvazo, et al 2015).

Aunque el espíritu del legislador al implementar los nuevos procedimientos era simplificar el cumplimiento de las obligaciones fiscales lo que ha revelado la investigación en que la mayoría de los contribuyentes han percibido una carga administrativa mayor al haber migrado al nuevo régimen. La complejidad para el cumplimiento ya que las habilidades tecnológicas que se requieren están limitadas en la mayoría de los microempresarios los cuales no cuentan con la capacidad tecnológica. Todavía no se cuenta con la cultura fiscal de pago de impuestos, en este 2016 se estará pagando el impuesto sobre la renta con una reducción del 90% y en el primer pago ya se percibe la inconformidad de los que tuvieron que cubrir el impuesto

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FACTORES QUE INFLUYEN EN EL MEJORAMIENTO DEL CORREDOR REAL-PASCUALES

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RESUMEN

En el municipio se encuentra un gran corredor ubicado junto a las costas de las playas del real-pascual, este corredor es muy importante debido que en temporadas altas recibe gran cantidad de turistas provenientes de la región y ha tenido aceptación, y es por eso que buscamos que no solo sea conocido y distinguido en la región si no hacerlo un atractivo turístico, a través de factores que se pueden agregar a la infraestructura turística que se aplica en el municipio con la finalidad de hacerlo más atractivo ante los ojos de los turistas y que sea un referente nacional. Al determinar que instrumentos se pueden aunar a los ya existentes en el corredor se podrá realizar un plan de acción con la finalidad de hacer que la estadía del turista en nuestro municipio se prolongue aún más y que encuentre variedad de actividades para que disfrute más de su visita y que la afluencia turística dentro de esta zona es un tema importante ya que se pretende que no solo en temporada alta haya turismo sino durante todo el año, y con ello incrementar la derrama económica.

PALABRAS CLAVE: Turismo, Hotel, Hostal

ANALYSIS OF ICT AS SUPPORT DECISIONS FOR HUMAN RESOURCES DEPARTMENT OF MICROENTERPRISES IN TECOMÁN, COLIMA, MÉXICO

ABSTRACT

In the town is a large corridor located along the shores of the beaches of the real-Easter, this corridor is very important because in high season gets lots of tourists from the region and has been accepted, and that is why we seek not only be known and distinguished in the region if not make it a tourist attraction, through factors that can be added to the tourism infrastructure that is applied in the municipality in order to make it more attractive in the eyes of tourists and it is a national benchmark. In determining which instruments can join existing ones in the corridor you can make an action plan in order to make the stay of tourists in our town is extended further and find variety of activities to enjoy more of their visit and that the number of tourists in this area is an important issue because it is intended that not only has tourism high season but throughout the year, and thereby increase the economic flow.

KEYWORDS: Tourism, Hotel, Hostel

INTRODUCCIÓN

El municipio de Tecomán, se encuentra ubicado en la zona costera del estado de colima, y cuenta con playas, restaurantes y lugares como el cocodrilario, tortugario y otros que lo hacen atractivo para el disfrute y solaz esparcimiento del viajero. (Tecomán, 2012) En el municipio se encuentra un gran corredor ubicado

junto a las costas de las playas del real-pascual, este corredor es muy importante debido que en temporadas altas recibe gran cantidad de turistas provenientes de la región y por eso mismo ha tenido aceptación, pero con este trabajo buscamos que no solo sea conocido y distinguido en la región si no hacerlo un atractivo turístico a nivel nacional. En este trabajo buscamos encontrar los factores que se pueden agregar a la infraestructura turística que se aplica en el corredor del municipio con la finalidad de hacerlo más atractivo ante los ojos de los turistas y que sea un referente nacional. Si bien el municipio ha realizado actos para promocionar las actividades que existen en las playas, siendo Pascuales donde han existido mayores eventos para atraer al turismo, todo esto ayuda a la promoción del municipio y del estado, por lo que se deben hacer actividades complementarias a estas para que conjuntamente se eleve el nivel de apreciación del turista hacia el corredor. Creemos que este corredor puede llegar a ser muy importante para el desarrollo no solo del municipio, si no del estado, y con esto se mejoraría el comercio, el turismo y también el nivel de vida de la población, debido a la derrama económica que esto dejaría.

Planteamiento del Problema

Hoy en día se tiene que fomentar el crecimiento económico en el ámbito turístico y sobre todo, si va de la mano con la ecología. El corredor Real-Pascuales cuenta con atractivos naturales en donde el visitante se lleva un buen sabor de boca, pues es uno de los lugares turísticos más hermosos del estado de Colima. La implementación de más atractivos turísticos sería la mejor forma del mejoramiento económico, ya que se tendría mayor influencia turística en el trascurso de todo el año y no solo en temporadas vacacionales. El sector turístico es una importante fuente de ingresos para la entidad dada la derrama económica y fuentes de empleos directos e indirectos que genera, sin embargo, la afluencia turística en el estado, disminuyo un 20.5 por ciento en el 2009 y la inversión en promoción turística se redujo comparado con años anteriores, en más del 50 por ciento. (Tecomán, 2012) Actualmente se tienen atractivos naturales en el corredor, pero no atrae tanto turismo ya que al parecer se necesita la modernización de algunas áreas, en donde se fomente el crecimiento económico para el municipio y en consecuencia los habitantes de esa localidad.

Pregunta de Investigación

México tiene un gran potencial de crecimiento en el turismo, gracias a su clima, atractivos naturales y riqueza cultural. En México, lejos de constituir un fenómeno de importancia exclusiva para el sector de prestadores de servicios, se ha constituido, principalmente por la importancia económica que encierra, en una actividad de interés y prioridad nacional. Dado a las riquezas naturales y culturales del país, y en este caso de Tecomán, además de la importancia económica que representa el crecimiento del corredor Real-Pascuales para el estado y la generación de empleos que generaría el mejoramiento del mismo creemos que es fundamental impulsar el turismo en el municipio. Sabiendo ya los beneficios que traería el desarrollo del corredor debemos saber que estrategias implementar para originarlo y es esto lo que da origen a la pregunta de investigación:

¿Qué Factores Influirían en el Crecimiento del Corredor Real-Pascuales?

Objeto de Estudio

Con este estudio se pretende determinar las características que hacen de este corredor un destino turístico favorecido dentro de la zona, y que por lo tanto es elegido por los turistas.
Estas características ayudaran a realizar un plan de acción con la finalidad de que se aprovechen al máximo los recursos con los que se cuentan dentro de la zona y hacer un destino turístico al que los turistas deseen acudir.

Objetivo General

El objetivo de esta investigación es determinar qué factores influyen en el desarrollo del corredor Real-Pascuales en el municipio de Tecomán.

Objetivos Específicos

Para lograr el objetivo principal de esta investigación es necesario primero cumplir con objetivos específicos que nos guiaran y abrirán paso hacia la meta, todos estos pequeños pero importantes ideales en conjunto formaran la finalidad de este trabajo. Cuestionar a los restauranteros, hoteleros, y comerciantes que se encuentran dentro del corredor acerca de qué factores consideran, ayudan al desarrollo de la zona. Recabar información con los turistas que visitan las playas ubicadas en el corredor, para saber qué elementos les llama la atención y les gustaría que existan en la zona, con la finalidad de tener una idea más clara. Solicitar a la población de la zona que acude constantemente a este corredor, opiniones acerca de que particularidades encuentran en él para ser preferido entre otros destinos turísticos cercanos.

Hipótesis

Las hipótesis indican lo que estamos tratando de probar y se definen como explicaciones tentativas del fenómeno investigado. Se derivan de la teoría existente y deben formularse a manera de proposiciones. (HERNANDEZ, FERNANDEZ, & BAPTISTA, 2010) La hipótesis establecida que se plasma en la siguiente investigación es: "El desarrollo del corredor real-pascuales no se ha detonado debido a la falta de apoyo por parte del gobierno municipal y estatal al lugar"

REVISIÓN LITERARIA

Antecedentes

El Turismo y su importancia económica: Los seres humanos somos curiosos por naturaleza con respecto al mundo donde vivimos. Deseamos saber cómo son otros lugares; la cultura, la gente, el relieve, la flora y fauna. Los primeros seres humanos se trasladaron de un lugar a otro durante aproximadamente 1 millón de años. Desde los días de los primero exploradores como Marco Polo, al presente, ha habido un aumento constante en los viajes en los viajes. En el siglo veinte, la invención de los automóviles y los caminos transitables todo el tiempo, dieron lugar a un aumento sin precedentes. El turismo es considerado como una de las industrias más grandes del mundo, en 1994 la producción bruta de bienes y servicios de esta industria mundial alcanzo 3.4 billones de dólares. Durante el mismo año se pagaron 655 mil millones de dólares en impuestos corporativos, personales y otras formas. El consejo mundial de turismo y viajes (World Travel and Tourism Council, WTTC) también calculó que el turismo creó empleos para 204 millones de hombres y mujeres. (McIntosh, Goeldner, & Ritchie, 2001)

Desarrollo turístico del estado de Colima: Hacia el 2011 siendo el Lic. Mario Anguiano Moreno, Gobernador Constitucional del Estado Libre y Soberano de Colima en función de sus facultades y en conjunto con diversas instancias como la Secretaria de Turismo público en el Periódico Oficial Del Gobierno Constitucional "El Estado De Colima" el "Programa Regional de Desarrollo Turístico de la Costa Sur del Estado de Colima". Documento del que se rescata información de utilidad para nuestra investigación, dicha información es: Dentro del estado de colima se encuentra uno de los puertos más importantes de México, el puerto de manzanillo, además el estado cuenta con 142 km de litorales que representa el 1.3% del total nacional y se encuentran repartidos en los municipios de Manzanillo, Armería y Tecomán. (INEGI, 2010) En lo que respecta a infraestructura y accesibilidad el estado de Colima, y en específico la zona costera se ubica a una hora de la Ciudad de Colima y a 2:30 de uno de los mercados más

importantes a nivel nacional: la Zona Metropolitana de Guadalajara. Cuenta con acceso aéreo directo de la Ciudad de México, a través del Aeropuerto Nacional de Colima y del Aeropuerto Internacional Playa de Oro (Manzanillo), el cual cuenta con vuelos directos a mercados internacionales como Houston y Los Ángeles. La franja costera representa la oferta primaria, con importantes atractivos naturales como las playas de buena calidad que se localizan en los tres municipios. Si bien, el desarrollo turístico con la oferta de hospedaje y otros servicios turísticos se concentra en Manzanillo, existen otros puntos que registran una actividad turística regional, sobre todo en periodos vacacionales, y que son precisamente los puntos con mayor valor y potencial turístico, entre estos sitios se encuentran Cuyutlán, Playa Paraíso, Playa El Real, Tecuanillo. Las principales playas recreativas existentes están asociadas a estas zonas. Al hablar de la región de Tecomán se engloban varias ciudades y localidades aledañas a la ciudad de Tecomán, las cuales son quienes concurren este destino para fin de recreación, entonces, se cree importante que se deben de tener en cuenta ya que son quienes, además de la población de Tecomán, visitan este destino turístico.

Desarrollo Turístico

Tradicionalmente el desarrollo turístico era visto como algo que caía en suerte, una especie de lotería para aquellos destinos que habían sido agraciados por la naturaleza con playas, montañas, clima, etc. O por la historia con museos, grandes monumentos, etc., por ende aquellos lugares que no se habían visto favorecidos por determinadas circunstancias no tendrían la posibilidad de desarrollarse turísticamente. Actualmente el turismo no solo implica viajar a un lugar donde hay algo, sino una actividad más participativa en la que se incluya el hacer algo. Así pues, ya no basta con contar con recursos para ser contemplados, sino que es necesario construir productos que permitan realizar actividades, participar. De este modo, el desarrollo turístico deja de ser visto conceptualmente como fruto del azar y se convierte en una actividad cuya mayor o más acertada evolución pasa a depender de estrategias de diseño, promoción y comercialización cuidadosamente estudiadas y planificadas. Partiendo de esto el desarrollo turístico se debe de ver desde tres marcos de trabajo conectados entre sí: los aspectos sociales del desarrollo, los elementos de la sostenibilidad ambiental y territorial, el que aborda los aspectos económicos. Pero además de esto se incluyen los planes y sistemas de calidad y comunicación.

Marco Estratégico Para La Planificación Integral De Destinos Turísticos (Avila & Timon, 2005)

El desarrollo turístico puede definirse específicamente como la provisión y el mejoramiento de las instalaciones y servicios idóneos para satisfacer las necesidades del turista, y definido de una manera más general, pueden también incluir los efectos asociados, tales como la creación de empleos o la generación de ingresos. (Pearce, 1991)

La industria del alojamiento: Las antiguas civilizaciones y culturas veían es las personas ajenas a la comunidad un enemigo, un "hostes"; sin embargo, la tradición judaico-cristiana con su precepto fundamental de amor al prójimo, convierte el "hostes" en "hospes". Es decir, al extranjero que normalmente era considerado un enemigo lo transforma en amigo; de ahí la obligación que existía de dar posada al peregrino como si fuera el miembro más distinguido de la familia. El primer mesón del continente

americano apareció en México a principios del año 1525, llamado "San Juan de la Villa Rica". Los establecimientos de hospedaje se clasifican de acuerdo a varios criterios que son:

Por la calidad y diversidad de los servicios: de lujo, de primera clase, de segunda y de tercera.
Por la estadía del usuario: residencial y comercial.
Por el tiempo que dura abierto: de estación y permanente.
Por la localización geográfica: de ciudad, de montaña, de campo, de lago y de playa.
Por su proximidad a las terminales de trasporte y a las vías de comunicación: de terminal terrestre, de terminal aérea, de terminal marítima, o de navegación interior y de carretera.
Por la dimensión del mismo: pequeño, mediano y grande.
Por la forma en que opera y las instalaciones con que cuenta: tipo hotel y tipo extra hotel.
Por la organización: independiente y de cadena.(Torruco & Ramirez, 1991)

Hotel: Es un establecimiento cuya estructura total se dedica al alojamiento público que se construye y equipa especialmente a fin de prestar permanentemente a sus huéspedes servicios remunerados de alojamiento, alimentación y otros fines como oficina de recepción, sala de estar, teléfono público, y prestar servicio diario de limpieza y aseo en las habitaciones y dependencias.

Hospedaje: son aquellos establecimientos hoteleros cuyas instalaciones no llenan las condiciones exigidas a los de categorías superiores (hoteles).

Hostal: casa donde se da comida y alojamiento mediante pago.

Industria hotelera: es el conjunto de empresas que ofrecen diferentes tipos de servicios, para satisfacer necesidades básicas de alojamiento, descanso, higiene, alimentación, etc.

Motel: establecimiento público, situado generalmente fuera de los núcleos urbanos y en las proximidades de las carreteras, en el que se facilita alojamiento en departamentos con entradas independientes desde el exterior, y con garajes y cobertizos para automóviles.

Pensiones: son pensiones aquellos establecimientos que facilitan hospedaje, sin llegar a la categoría de hotel, habitualmente en régimen de pensión completa. Estos establecimientos están autorizados para exigir que sus clientes se sometan a dicho régimen.

Hotel de centro vacacional: un hotel, por lo general en una localidad suburbana o rural aislada con instalaciones recreativas especiales para atraer a huéspedes amantes de los placeres. (Acerenza, et al, 1984)

Industria del Servicio de Alimentos

El acto de alimentarse lo hace el hombre moderno en tres intervalos cotidianos, el turista no está ajeno a esto y de ahí que los establecimientos donde se preparan los alimentos, comúnmente llamados restaurantes por su derivación etimológica del latín*restauráre*, que quiere decir recobrar o recuperar. Dichos establecimientos tienen una participación importante dentro de los servicios específicos que se ofrecen al turista. Según el tipo de comida que ofrece el restaurante se pueden clasificar en: vegetarianos y macrobióticas, de pescados y mariscos, de carnes rojas y de aves. Por la forma y variedad del servicio se clasifican en: de autoservicios, de menú y a la carta y en cafeterías, drive-in, restorrutas y similares. Si se clasifican por categorías se tienen: de lujo, primera, segunda, tercera y cuarta clases.(Torruco & Ramirez, 1991) De acuerdo con Natan Marting Sandoval (2010) un restaurante es un establecimiento comercial dedicado al servicio a la mesa de alimentos que, dentro del miso local comercial sufren un proceso de preparación y transformación previo a su venta. (Marting, 2010)

Turistas: son los actores del sistema. Los turistas parten de su lugar de residencia, viajan al destino en el cual permanecen durante cierto tiempo y luego regresan al lugar de origen.
Elementos geográficos: el espacio emisor de visitantes que constituye la localidad de residencia habitual donde se generan recursos a ser gastados por el turismo, se busca información u se hacen reservas. El espacio receptor es la razón de existencia del turismo, motiva los desplazamientos y recibe los principales efectos de la actividad. El espacio de tránsito comprende todas las localidades por las cuales los turistas pasan hasta llegar al destino.

Industria turística: es el grupo de empresas y organizaciones involucradas en la oferta del producto turístico. Está representada en las tres regiones geográficas pero no en todo el espacio por lo cual siempre hay posibilidades de utilizar recursos que no están específicamente volcados a la atención de los turistas.(Oliveira, 2007)

METODOLOGÍA

El marco metodológico se hace con la finalidad de sustentar la hipótesis planteada "El desarrollo del corredor real-pascuales no se ha detonado debido a la falta de apoyo por parte del gobierno municipal y estatal al lugar" así como de definir los procedimientos empleados para la obtención de la información y dar explicación ha dicho estudio.Para obtener la información necesaria se hará uso de la investigación cualitativa y cuantitativa, el enfoque cuantitativo utiliza la recolección de datos para probar la hipótesis con base en la medición numérica y el análisis estadístico, con el fin de establecer pautas de comportamiento y probar teorías (Sampieri, 2014) El tipo de investigación cuantitativo es de tipo no experimental debido a que el estudio se realizara sin manipular la información deliberada de variables y será observado en su ambiente natural, los datos serán recolectados en un solo momento por lo que podemos decir que será transeccional y finalmente deducimos que es transeccional descriptivo pues estas indagan la incidencia de las modalidades, categorías o niveles de una o más variables de una población y para esta investigación analizaremos los factores que influyen en mejorar el corredor.

De acuerdo con Sampieri el enfoque de la investigación cualitativa utiliza la recolección y análisis de los datos para afinar las preguntas de investigación o revelar nuevas interrogantes en el proceso de interpretación. (Sampieri, 2014) La investigación cualitativa, a diferencia de la cuantitativa, no se fundamenta en la estadística, es un proceso inductivo pues se desarrollan conceptos a partir de los datos para así evaluar, en este caso, la hipótesis planteada además es recurrente y analiza múltiples realidades dando como resultado una amplia profundidad de significados y una riqueza interpretativa de la información arrojada. En esta investigación un aspecto importante es la perspectiva de nuestro objeto de estudio, los actores del corredor que son los clientes y los restauranteros, y una de la mejor manera de conocer lo que piensan acerca del corredor y de cómo mejorarlo es a través de la metodología cualitativa y sus instrumentos.

Técnica

Como ya se había mencionado la metodología que se empleara en esta investigación será cuantitativa y cualitativa, la técnica a utilizar dentro de lo cuantitativo es la entrevista estructurada dirigida a los restauranteros del corredor a estudiar, esto para determinar las condiciones en las que se encuentran los restaurantes de la zona y la expectativa que tienen del corredor Sampieri, Collado y Baptista (1998) en su libro metodología de la investigación definen la entrevista como "Es la comunicación establecida entre el investigador y el sujeto de estudio a fin de obtener respuestas verbales a las interrogantes planteadas sobre el problema propuesto" (Sampieri, Collado y Baptista, 1998) es decir el dialogo cara a cara con los restauranteros para captar el criterio que tienen sobre el tema. Durante la entrevista nos apoyaremos de recursos como una grabadora de sonido además de una cedula de entrevista que trata de un documento basado en una serie de preguntas y que después será trasladado al programa NVIVO para su análisis. Por

otra parte en la metodología cualitativa se hará uso de las redes semánticas naturales que se encuentra basada en el análisis de la percepción que tenemos los humanos de "X" fenómeno o situación conocida o experimentada por todos. (Valdez, 2000) Se entiende a la percepción como el primer proceso cognoscitivo, a través del cual los sujetos captan información del entorno. La captación de esta información usa lo que está implícito en las energías que llegan a los sistemas sensoriales y que permiten al individuo animal (incluyendo al hombre) formar una representación de la realidad en su entorno. (Donelly, Gibson e Ivancevich, 1990) Las redes semánticas naturales consiste en pedir a los sujetos, en este caso los clientes de los restaurantes, que definan con un mínimo de cinco palabras sueltas, estas pueden ser adverbios, verbos, sustantivos o adjetivos, pero no partículas como preposiciones o artículos, como perciben la problemática expuesta, después se va a jerarquizar cada una de las palabras que se dieron como definidoras asignándosele el numero 1 a la palabra con mayor peso y 5 a la de menor. Los resultados serán analizados a partir de la técnica original de las redes semánticas naturales, obteniéndose un valor de J (total de palabras definidores generadas por los sujetos), el valor M (peso semántico obtenido por cada palabra definidora) y el conjunto SAM (quince palabras definidoras con el mayor valor M). Una vez recolectados los datos de ambas metodologías se entrelazaran con apoyo del programa NVIVO un software especializado en análisis auditivo y que nos arrojara resultados de confianza que servirán para resolver la hipótesis de la investigación. En esta fase de la investigación no se empleó el programa NVIVO, en su lugar se utilizó una herramienta estadística de gran ayuda para las investigaciones y el análisis de las mismas, dicho programa es el SPSS STATISTICS apoyándonos también en el programa Excel.

Determinación del Muestreo

En toda investigación estadística existe un conjunto de elementos sobre los que se toma información. Este conjunto de elementos es lo que se denota con el nombre de población o universo estadístico. Cuando el estadístico o el investigador toman información de todos y cada uno de los elementos de la población estadística se dice que está realizando un censo. En general, una muestra es una colección de unidades de muestreo seleccionadas de un marco o de varios marcos. (Pérez, 2000) Kazmier en su libro Estadística Aplicada a Administración y Economía dice que para cualquier tamaño de muestra dado, tomado de una población, los valores de la media muestral varían de una muestra a otra. Esta variabilidad es la base de la distribución muestral. La distribución muestral de la media se describe con base en el valor esperado (media proporcional) y la desviación estándar de la distribución de las medias muéstrales (kazmier, 2006). Para la determinación de la muestra en esta investigación utilizaremos la fórmula para universo infinito o desconocido que es la siguiente:

$$n = \frac{Z_\alpha^2 * p * q}{d^2}$$

Donde:

$Z_a{}^2 = 1.96^2$ (ya que la seguridad es del 95%)
p = proporción esperada (en este caso 50% = 0.5)
q = 1 – p (en este caso 1 – 0.5 = 0.5)
d = precisión (en este caso deseamos un 2.5%)

$n=1.96^2 x.5x.5/.25^2$
n=3.8416x.5x.5/.0625
n=15.3664
n=16

Aquí nos muestra que debemos de realizar 16 entrevistas a los restauranteros del corredor Real-Pascuales, con los resultados obtenidos de dichas entrevistas podremos deliberar si se cumple o no nuestra hipótesis.

RESULTADOS

Durante nuestra investigación nos dimos a la tarea de analizar los resultados obtenidos de las encuestas realizadas, arrojándonos los siguientes datos:

¿Cuántos años tiene la empresa a su nombre? Preguntamos a los restauranteros los años que han estado al mando del restaurante, esto para conocer la experiencia como empresarios pues sabemos que esto puede hacer variar la percepción y problemáticas vividas y por ende sus respuestas. En dichas respuestas podemos observar que de los 23 encuestados 11 tienen más de diez años, nueve llevan de 5 a 9 años y tan solo tres llevan menos de 4 años frente a la empresa.

¿Cuántos empleados de planta laboran? El conocimiento de los empleados que laboran en la empresa nos sirve para danos una idea de la magnitud del restaurante, en este caso la mayoría de empresas cuentan con un número de empleados que va de los 10 a los 19, seis de los encuestados tienen de 1 a 9 empleados y solo uno más de 20 trabajadores de planta.

¿Con cuántos empleados temporales cuentan? Además de los empleados de planta es necesario conocer los empleados de temporada ya que estos son los que laboran en las épocas fuertes para los restaurantes y el saber cuántos son nos dice cómo afrontan los empresarios estas épocas y que tan fuertes son para ellos. En esta grafica podemos notar que del total de encuestados son 16 los que tienen de 21 a 30 empleados, cuatro tienen más de 31 y tres de 11 a 20.

¿En promedio a cuantas personas atienden semanalmente? El número de personas que en promedio atienden por semana es importante para darnos una idea de cómo se encuentra el turismo actualmente, la gráfica muestra que 10 de los encuestados atiende alrededor de 200 a 299 personas, esto debido a que, como ellos no lo mencionaron, es temporada baja aunado al efecto del mar de fondo y otros factores contribuyen a que el turismo local no acuda a las playas.

De la temporada de semana santa, vacaciones de verano y la época de diciembre, ¿Cuál es la mejor respecto a las ventas? Conocer las mejores temporadas de venta de los empresarios es importante para hacer una comparativa entre estas temporadas y las épocas de bajas, en primer lugar los restauranteros eligieron semana santa con un total de 14 encuestados de los 23 y los nueve restantes dijeron que la época de diciembre era la mejor.

¿Qué factores cree que podrían favorecer el desarrollo del corredor? Tener conocimiento de los factores que los restauranteros creen podrían favorecer el crecimiento del corredor es crítico para la investigación, en la gráfica se puede observar que un total de 13 de los encuestados creen que el factor más importante para detonar el crecimiento del corredor es la publicidad, seguido de la limpieza y los eventos con 12 de los encuestados, 11 optaron por las carreteras, nueve con la infraestructura del lugar y seis por la seguridad y el alumbrado.

¿Ha recibido algún apoyo de gobierno? Uno de los factores que podrían favorecer al desarrollo del corredor es el apoyo por parte del gobierno en cualquiera de sus niveles, sabemos que existen planes de desarrollo pero, ¿realmente estos se aplican o llegan a destino? Es por esto que hicimos esta pregunta a los restauranteros, los resultados se muestran en la gráfica. De los 23 encuestados solo uno nos mencionó que si había recibido apoyo haciendo mención de que fue tras una contingencia. Redes Semánticas Naturales

Tabla 1: Para la Obtención de Peso Semántico. Valor J=27 Fuente: Elaboración Propia

Valores Semánticos		**5**	**OP**	**4**	**OP**	**3**	**OP**	**2**	**OP**	**1**	**OP**	**Vtm**
Jerarquías		**1**		**2**		**3**		**4**		**5**		
1	Carreteras mal estado	10	50	5	20	5	15	2	4	0	0	89
2	Iluminación	2	10	4	16	2	6	1	2	2	2	36
3	Medio Ambiente	1	5	0	0	3	9	0	0	0	0	14
4	Infraestructura	1	5	0	0	1	3	1	2	0		9
5	Falta limpieza	9	45	4	16	5	15	1	2	1	1	79
6	Publicidad	1	5	1	4	3	9	3	6	0	0	24
7	Buen trato	0	0	1	4	1	3	2	4	4	3	15
8	Semáforos	1	5	3	12	0	0	2	4	1	1	23
9	Precios accesibles	0	0	0	0	0	0	1	2	3	3	5
10	Malos olores	0	0	0	0	0	0	2	4	3	3	7
11	Áreas de acampar	3	15	2	8	1	3	1	2	4	4	32
12	Sombra en el malecón	0	0	2	8	1	3	1	2	0	0	13
13	Agua limpio	1	5	1	4	0	0	0	0	0	0	9
14	Precio justo	8	40	5	20	3	9	4	8	3	3	80
15	Vigilancia	4	20	1	4	0	0	1	2	0	0	26
16	Guardavidas	0	0	3	12	0	0	1	2	2	2	14
17	Asfalto	1	5	0	0	1	3	0	0	0	0	8
18	Area acampar	0	0	1	4	1	3	0	0	4	4	11
19	Area familiar	0	0	1	4	0	0	0	0	0	0	4
20	Trafico	0	0	0	0	1	3	0	0	0	0	3
21	Eventos	0	0	0	0	0	0	0	0	2	2	2
22	Mas hotelería	0	0	0	0	1	3	0	0	0	0	3
23	Comida cara	0	0	0	0	1	3	3	6	1	2	11
24	Horarios	0	0	0	0	0	0	0	0	2	2	2
25	Chapoteaderos	3	15	0	0	2	6	0	0	0	0	21
26	Servicio	0	0	0	0	0	0	0	0	1	1	1
27	Habita natural	1	5	0	0	0	0	0	0	0	0	5

Esta tabla se utiliza para determinar el peso semántico de las palabras definidoras del fenómeno a tratar Conjunto SAM (Las diez palabras con mayores pesos semánticos)

Tabla 2: SAM (Las diez palabras definidoras de mayor peso semántico)

Conjunto Sam		**Valores Fmg**
10 palabras definidoras	Valores m Total	Porcentaje relativo entre la palabras %
1 Carreteras mal estado	89	100%
2 Precios justos	80	89.89%
3 Falta de limpieza	79	88.76%
4 Falta de iluminación	36	40.45%
5 Falta de áreas de acampar	32	35.96%
6 Falta de vigilancia	26	29.21%
7 Falta de publicidad	24	26.97%
8 Falta de semáforos	23	25.84%
9 Buenas áreas infantiles	21	23.60%
10 Buen trato al comensal	15	16.85%

FUENTE: Elaborada propia con datos extraídos de la figura. En esta tabla se ven las 10 palabras del peso semántico más alto

.

Considerandos

Concluimos en esta investigación que para los empresarios del corredor el factor que falta para detonar el crecimiento es la publicidad del mismo por parte de ellos pero también por parte del gobierno en todos sus niveles, durante la aplicación de las entrevistas nos mencionaban que si se realiza una búsqueda de internet de los restaurantes de Tecomán solo aparecerían algunos y de forma solo informativa no aludiendo al lugar o invitando al turismo a visitar las playas tecomenses. Por otra parte creen que lo que desfavorece al corredor es la planta de tratamiento de aguas residuales que desprende olores fétidos que se pueden percibir en todo el corredor algo que incomoda a los bañistas y hace que estos se retiren, además del olor que se desprende cada cierto tiempo se vierten las aguas al mar lo que pude originar graves enfermedades en las personas que se bañan en el mar además de que se daña al ecosistema.

Además de las entrevistas a los empresarios recabamos información de las personas que visitan el lugar, esto a través de la técnica de redes semánticas naturales, los resultados arrojaron que se tiene una percepción negativa del lugar y como predominante se tiene que las carreteras se encuentran en mal estado. Si se comparan ambos resultados no se tendrían coincidencias pero si aproximaciones ya que según la percepción de los bañistas la falta de limpieza es el tercer factor, algo que va de la mano con la planta de tratamientos que desprende malos olores y por el vaciado de las aguas a la playa da un aspecto de suciedad y mal estado a las playas, respecto a lo que pudiese detonar el desarrollo los empresarios dijeron que el principal determinante es la publicidad en contraste con los resultados de los turistas se tiene una discrepancia ya que estos lo ubican en el puesto número siete sin embargo creemos que esto se dio a que la mayoría de encuestas se le hizo a gente local quienes le dan poca importancia a la publicidad porque ya conocen las playas y lo que estas ofrecen. Nuestra pregunta de investigación fue: ¿Qué factores influirían en el crecimiento del corredor Real-Pascuales?, después del análisis de los resultados podemos observar que de acuerdo con los principales actores del corredor los factores principales son la publicidad y el mejorar los accesos a las playas. Los objetivos de esta investigación fueron los siguientes:

Cuestionar a los restauranteros, hoteleros, y comerciantes que se encuentran dentro del corredor acerca de qué factores consideran, ayudan al desarrollo de la zona. Este objetivo se cumplió mediante entrevistas a restauranteros y hoteleros y comerciantes con lo que descubrimos que estos creen que lo que falta es la publicidad por parte de ellos y del gobierno. Recabar información con los turistas que visitan las playas ubicadas en el corredor, para saber qué elementos les llama la atención y les gustaría que existan en la zona, con la finalidad de tener una idea más clara.El objetivo se cumplió ya que se aplicaron encuestas a bañistas que aunque fueron pocos los que no eran de la zona basta con estos para cumplir con el objetivo. Solicitar a la población de la zona que acude constantemente a este corredor, opiniones acerca de que particularidades encuentran en él para ser preferido entre otros destinos turísticos cercanos. Se cumplió con este objetivo ya que se aplicaron encuestas a la población local que se encontraba en el corredor. En este trabajo de investigación se planteó la hipótesis de que El desarrollo del corredor real-pascual no se ha detonado debido a la falta de apoyo por parte del gobierno municipal y estatal al lugar, después de analizar los resultados deducimos que la hipótesis se cumple pues de acuerdo con los empresarios del lugar la publicidad por parte de ellos mismos pero también por parte del gobierno es el principal detonante del desarrollo y según la percepción de los clientes se tiene que las carreteras y accesos se encuentran en mal estado algo que le corresponde solucionar al gobierno.

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ANÁLISIS DE EFECTOS DE LA DISTRIBUCIÓN REGIONAL DE LAS MIPYMES EN EL ESTADO DE GUANAJUATO

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RESUMEN

La presente investigación se basa en analizar las características específicas de la distribución territorial de las micro, pequeñas y medianas empresas (MIPYMES) en la región donde se ubican y cómo influye en el crecimiento económico a nivel regional en el estado de Guanajuato. La metodología contempla el análisis empírico, mediante una encuesta a 396 MIPYMES distribuidas aleatoriamente en las regiones del estado de Guanajuato, durante el periodo de 2015. Al obtener los resultados se presentaron grandes diferencias en las regiones donde se distribuyen las MIPYMES en los aspectos geográficos, de población, económicos y de servicios financieros. La región Central del Estado presenta las mejores condiciones geográficas, al contar con zonas planas y una red eficiente de infraestructura carretera, concentra las dos terceras partes de la población y el 70 por ciento de la actividad económica en el estado de Guanajuato. Por el contrario, las regiones del Norte y Sur del Estado presentan grandes contrastes en su geografía con poca población (menos del 30% en ambas regiones), con limitaciones en su infraestructura y un menor crecimiento económico con poco menos del 30 por ciento, respectivamente. De lo anterior se identifican las diferencias atribuidas a las características de población, económicas y la disponibilidad de instituciones financieras propias de cada región y cómo estas causas regionales pueden afectar el crecimiento y la continuidad de las MIPYMES en el estado de Guanajuato.

DETERMINANTS OF REGIONAL DISTRIBUTION OF MIPYMES AND ITS EFFECT ON GROWTH OF COMPANIES IN THE STATE OF GUANAJUATO, MEXICO

ABSTRACT

This research is based on analyzing the specific characteristics of the spatial distribution of micro, small and medium enterprises (MSMES) in the region where they are located and how this affects the economic growth at the regional level in the state of Guanajuato, Mexico. The methodology considers the empirical analysis, through a survey of 396 MSMES randomly distributed in the regions of the State of Guanajuato, during the period of 2015. The results point towards large differences with regard to geographical aspects, population, economic and financial services among the regions were the MSMES are distributed. The central region - which concentrates two-thirds of the population and 70 per cent of economic activity in the State of Guanajuato - presents the best geographical conditions, with flat areas and an efficient network of road infrastructure. Conversely, the regions of the north and south of the State present great geographical contrasts, with small populations (less than 30% in both), limitations in their infrastructure and lower economic growth, with little less than 30 percent, respectively. The above differences are attributed to populational and economic characteristics and the availability of regional financial institutions. It is identified how these regional causes can affect the growth and continuity of MSMES in the state of Guanajuato.

KEYWORDS: Growth Effects of Regional Distribution, Industry, MIPYMES

JEL: M2, M10

INTRODUCCIÓN

El estado de Guanajuato presenta condiciones contrastantes en las regiones geográficas en lo económico, social, cultural y poblacional. En el año 2010 el Estado tenía 5,486,372 habitantes, lo cual representa casi 5% de la población nacional. La región central del Estado es la que presenta las mejores condiciones, donde residen 66% de la población, y es la que presenta el mayor desarrollo económico, al generar el 83% del valor de la producción total y concentra el 70% de las empresas, mientras que las regiones norte y sur presentan rezagos con menor población y menor crecimiento económico. El objetivo del presente trabajo es analizar las características específicas que ejerce la distribución territorial en las micro, pequeñas y medianas empresas (MIPYMES) en la región donde se ubican y cómo influye en el crecimiento y continuidad de las empresas en el estado de Guanajuato. Este estudio se basa en la hipótesis en que existen características de interrelación propias de la región donde se ubican las MIPYMES, y que son un factor que influye en el crecimiento y desarrollo de las MIPYMES las regiones del estado de Guanajuato.

Las preguntas clave a responder son: ¿Cuál es el principal problema que enfrenta la MIPYME en la región en el estado de Guanajuato? y ¿Qué factores de la región son importantes para mejorar las MIPYMES en el estado de Guanajuato? Para llevar a cabo el trabajo se realizó un estudio empírico mediante la aplicación de una encuesta a una muestra de 396 micro, pequeñas y medianas empresas distribuidas en las regiones del Estado de Guanajuato, durante el periodo de agosto a octubre del 2015. El documento se organiza como sigue, se presenta una revisión de la literatura relacionada con diversos enfoques en el análisis del contexto regional debido a la distribución territorial de las empresas y del acceso al financiamiento en la región. A continuación se presenta la metodología que consiste en un estudio empírico mediante el análisis de una muestra de 396 encuestas aplicadas en forma aleatoria a las MIPYMES distribuidas en 26 municipios y las cuatro regiones del estado de Guanajuato. Al final se presentan las conclusiones obtenidas del análisis realizado.

METODOLOGÍA

La metodología utilizada es una investigación de tipo cuantitativo descriptivo, mediante el análisis de un estudio empírico realizado a una muestra de 396 encuestas aplicadas a las MIPYMES en los diferentes municipios y regiones del estado de Guanajuato. La información se recopiló durante el periodo de agosto a octubre del 2015, la encuesta abarcó un total de 26 (56.5%) municipios distribuidos en las cuatro regiones del estado de Guanajuato (ver Tabla 2).

Estructura de la Muestra del Estudio Empírico

Para la recolección de los datos mediante la aplicación de encuestas, se utilizó el muestreo probabilístico por racimos ya que se enfocará solamente en las micro, pequeñas y medianas empresas (MIPYMES) distribuidas aleatoriamente por región en el estado de Guanajuato (ver Tabla 2).

Tabla 2: Encuestas Aplicadas A MIPYMES en las Regiones del Estado de Guanajuato, 2015

Región	Total de Municipios	Municipios Entrevistados	Nombre de Municipios Entrevistados	Municipios Entrevistados	Encuestas Aplicadas	Porcentaje de Encuestas
I Noreste	8	5	San José Iturbide, San Luis de la Paz, Santa Catarina, Tierra Blanca y Victoria	62.5%	43	13.9%
II Norte	6	6	Dolores Hidalgo, Guanajuato, Ocampo, San Diego de la Unión, San Felipe y San Miguel de Allende	100%	69	22.3%
III Centro	16	7	León, Irapuato, Celaya, Silao, San Francisco del Rincón, Purísima del Rincón y Romita	43.8%	92	29.8%
IV Sur	16	8	Abasolo, Cuerámaro, Manuel Doblado, Moroleón, Pénjamo, Uriangato, Valle de Santiago y Yuriria	50%	105	34%
Estado de Guanajuato	46	26		56.5%	396	100%

La primera columna de la Tabla 2 presenta las regiones que conforman el territorio del estado de Guanajuato. En la segunda columna se muestra el total de Municipios por región. En la tercera columna se presenta los Municipios donde se aplicaron las encuestas por región. La cuarta columna describe el nombre de los municipios que conforman cada región, y las columnas cinco a la columna siete presentan el porcentaje, de los Municipios entrevistados, el número y porcentaje de las encuestas aplicadas a las MIPYMES. Fuente: Elaboración propia con datos del Censo de Población y Vivienda 2010 del Instituto Nacional de Estadística y Geografía (INEGI, 2010).

Descripción de Variables

Para el diseño del cuestionario, en primer lugar se identifican las variables para el análisis que expliquen las características propias de la región y las características específicas de las empresas MIPYME. A continuación se describen las variables contenidas en el cuestionario que definen las características específicas de las regiones y las características específicas de las empresas MIPYMES como unidades de análisis para el estudio de la población (ver Tabla 3).

Tabla 3: Descripción de Variables

Nombre de la Variable	Definiciones conceptuales
Variable dependiente Crecimiento de la empresa	El crecimiento de la empresa se mide como el cambio porcentual en el volumen de las ventas en los dos últimos años.
Variables Independientes	
Tamaño de la empresa	Tamaño de la empresa medida en función del número de empleados.
Edad de la empresa	Años de los datos actuales menos el año en que se fundó la empresa.
Personal ocupado	Comprende a la persona contratado directamente por la empresa.
Empresas MIPYMES	Las empresas MIPYMES están conformadas por el conjunto de micro empresas, pequeñas y medianas empresas según tamaño del personal empleado que labora en la empresa.
Localización espacial de la empresa	Localización o ubicación geográfica de las empresas MIPYMES en la región.
Sector económico	Número de empresas por sector de actividad económica del comercio, de servicios e industrial.
Banco comercial	Número de sucursales bancarias por región.
Instituciones financieras	Identificar los diferentes accesos, vialidades y carreteras que permiten la comunicación entre las regiones y las empresas.
Sector industrial	Empresas dedicadas al sector de la industria de la manufactura que se localizan en la región.
Sector comercio	Empresas en el sector comercio que se dedican a la compra y venta de bienes y servicios se localizan en la región.
Sector servicios	Empresas en el sector servicios que tienen por objeto la satisfacción de un tercero, ya sea en su persona o en sus bienes, y se localizan en la región.
Infraestructura vial	Comprende las vialidades y carreteras que permiten la comunicación entre las regiones y las empresas.

La primera columna de la Tabla 2 describe las variables que están contenidas en el cuestionario aplicado a una muestra de 396 MIPYMES distribuidas en las regiones del Estado; así como la base de datos DENUE 2012 de INEGI, la cual contiene un total 211,985 empresas para el estado de Guanajuato. En la segunda columna se presenta la definición de las variables. Fuente: Elaboración propia.

Para el análisis de los datos se utilizó la media para una muestra y el estadístico T considerando la como muestra independiente, y los ítems o preguntas como variables dependientes. Se utilizó el software estadístico SPSS versión 21. El nivel de significancia en este estudio es α=0.05.

RESULTADOS

Primeramente se presentan las características generales de los ítems del instrumento aplicado a una muestra de 396 pequeños empresarios MIPYMES. Posteriormente, se muestran los resultados para cada una de las variables o ítems de acuerdo a la percepción que manifestaron los pequeños empresarios de las MIPYMES entrevistadas, distribuidas en las cuatro regiones del estado de Guanajuato. Al final de la sección, se presenta el análisis de los ítems del instrumento aplicado.

Características Generales de la Muestra

De la muestra de 396 encuestas aplicadas a las MIPYMES localizadas en las regiones del estado de Guanajuato, la mayoría son micro empresas con el 85.9%, le siguen las pequeñas empresas con el 12.1% y las medianas empresas representaron solo el 2% de las empresas entrevistas. Por sector de económico, dos terceras partes (66.7%) de las empresas entrevistadas se aplicaron al sector comercio con 66.7%, en segundo lugar lo ocuparon los servicios con 21% y por último la industria con 12.4%. Las empresas familiares entrevistadas constituyeron la parte más importante al representar el 95.7%, mientras que las empresas no familiares con solo 4.3%. Por antigüedad de la empresa, la mayor parte de las MIPYMES entrevistadas tienen menos de 5 años representando el 59.1%, en segundo lugar están las empresas con edad de 6 a 10 años con 21.1%, mientras que solo el 19.7% de las MIPYMES entrevistadas comentaron tener una antigüedad mayor de 10 años.

Problemática que Enfrentan las Empresas en la Región

Al preguntar a los empresarios sobre la percepción de la principal problemática que enfrentan las MIPYMES en las regiones del estado de Guanajuato durante 2015. La Tabla 6 presenta como la principal problemática en la región las ventas bajas con 11.4%. En segundo lugar se señaló como un problema en la región, la inseguridad pública con 8.6%, seguido de la disminución de las ventas por competencia excesiva con 7.1%, infraestructura de vialidades deficiente con 6.8%, lo anterior indica que es importante atender la seguridad pública y mejorar la infraestructura de vialidades las cuales son fundamentales para el desarrollo de las MIPYMES. La columna de la región I Noroeste de la Tabla 6 presenta la infraestructura de vialidades deficiente con 2.3% como principal problema en la región. En segundo lugar lo ocupan las ventas bajas con 1.8%, le siguen la disminución de las ventas por competencia excesiva y la falta de empleo ambas con 1.5%, le siguen la disminución de demanda o clientes (1.3%) y falta de crédito a MIPYMES (1.8%). Para la región II Norte, la disminución de las ventas con 2.6% como principal problema, seguido mejorar y ampliar la infraestructura de vialidades con 2.0%, aumento de precios a los productos e insumos con 1.5. Asimismo, la Tabla 6 presenta para la región III Centro, a las bajas ventas con 3.8% como la principal problemática, en segundo lugar la inseguridad pública con 3.3%, le sigue la disminución de las ventas por competencia excesiva con 2.8%, y el aumento en precios a los insumos y productos con 1.5%. La Tabla 6 presenta para región IV Sur a la inseguridad pública con 3.8%, le sigue las ventas bajas con 3.5% y la falta de empleo con 2.3%.

Tabla 6: Principal Problema Que Enfrentan Actualmente Las MIPYMES en las Regiones del Estado de Guanajuato, 2015

Problema Que Enfrenta las MIPYMES en la Región	**Empresas Por Región**				
	Región I Noreste	Región II Norte	Región III Centro	Región IV Sur	Total
					396
Ventas bajas	1.8	2.3	3.8	3.5	11.4
Inseguridad pública	0.5	1.0	3.3	3.8	8.6
Disminución de las ventas por competencia excesiva	1.5	1.0	2.8	1.8	7.1
Infraestructura de vialidades deficiente	2.3	2.0	1.3	1.3	6.8
Falta de empleo	1.5	1.3	1.0	2.3	6.1
Aumento en precios de los insumos y productos	0.5	1.5	1.5	1.3	4.8
Disminución de la situación económica	0.5	1.3	1.3	1.5	4.5
Falta de crédito a MIPYMES	1.0	1.0	1.0	1.3	4.3
Disminución de ingresos económicos	0.5	0.5	1.3	1.8	4.0
Mano de obra poco calificada	0.5	1.3	1.3	0.8	3.8
Falta de innovación en sus productos	0.8	1.0	1.0	0.8	3.5
Disminución de la demanda o clientes	1.3	0.5	0.8	0.8	3.3
La ubicación del negocio es mala	0.5	1.3	0.5	0.8	3.0
Intereses de préstamos altos	0.5	0.8	0.8	0.5	2.5
El comercio informal	0.8	0.5	0.5	0.5	2.3
Alto costo de impuestos	0.5	0.3	0.8	0.5	2.0
Altos costos de producción	0.3	0.5	0.5	0.8	2.0
Morosidad de los clientes	0.3	0.5	0.8	0.5	2.0
Falta estacionamiento	0.3	0.8	0.5	0.3	1.8
Mejorar el Transporte público	0.3	0.5	0.5	0.3	1.5
Exceso de trámites bancarios	0.3	0.3	0.5	0.3	1.3
Exceso de trámites gubernamentales	0.3	0.3	0.5	0.3	1.3
Varios negocios han cerrado	0.3	0.5	0.5	0	1.3
Escasez de productos y materias primas	0.3	0.5	0.3	0	1.0
Excesivos trámites en impuestos	0.3	0.3	0.3	0.3	1.0
Exceso de deudas	0.3	0.3	0.5	0	1.0
La grandes empresas quiebran a las MIPYMES	0.3	0.5	0.3	0	1.0
Las fábricas se van por la inseguridad	0.5	0.3	0	0.3	1.0
Otros problemas	2.0	1.5	1.5	0.8	5.8
Total de empresas	20.2	24.0	29.3	26.5	100.0

La primera columna de la Tabla 6 presenta la principal problemática que enfrentan las MIPYMES en las regiones del estado de Guanajuato. En las siguientes columnas se muestra el porcentaje de las MIPYMES para cada una de las regiones del Estado, de acuerdo a la percepción que contestaron los pequeños empresarios de una muestra de 396 empresas. Fuente: Elaboración propia con datos obtenidas de la encuesta en una muestra de 396 MIPYMES aplicadas en el estado de Guanajuato, en el año 2015.

Influencia que Ejercen las MIPYMES en la Región

La Tabla 7 muestra la influencia que ejercen las MIPYMES en las regiones, destaca en primer lugar la generación de empleo con 16.7%, le siguen mejoran la economía de la región (10.4%), ofrecen productos y servicios accesibles a la población local (7.3%), elaboran productos propios de la región representó (7.1%), son una fuente de ingreso familiar (6.6%) y generan autoempleo familiar con 6.3%, del total de las 396 MIPYMES entrevistadas. Lo anterior indica que las MIPYMES son un factor fundamental en el empleo, la economía familiar y el desarrollo de la región.

Tabla 7: Influencia Que Ejercen Las MIPYMES en las Regiones del Estado de Guanajuato, 2015

Influencia Que Ejercen las MIPYMES En La Región	**Empresa Por Región**				
	Región I Noreste	Región II Norte	Región III Centro	Región IV Sur	Total **396**
Generan Empleo	2.0	3.8	5.6	5.3	16.7
Mejoran la economía de la región	1.3	1.5	3.5	4.0	10.4
Ofrecen productos y servicios a la población local	1.5	1.5	2.8	1.5	7.3
Elaboran productos propios de la región	1.8	2.3	1.5	1.5	7.1
Fuente de ingreso familiar	0.5	2.5	0.8	2.8	6.6
Generan autoempleo familiar	0.8	2.0	1.5	2.0	6.3
Generan mayor movimiento de ventas	1.0	2.0	2.5	0.5	6.1
Atraen más negocios y empresas	1.3	1.0	1.5	0.5	4.3
Generan ventas con precios más accesibles	1.0	1.0	1.0	1.0	4.0
Elaboran productos artesanales	0.5	1.5	1.3	0.5	3.8
La competencia de precios afectan a las MIPYMES	0.5	1.3	1.3	0.8	3.8
Las MIPYMES cierran por falta de recursos	0.8	0.5	1.3	1.3	3.8
Competencia excesiva de negocios	1.0	0.5	1.0	0.8	3.3
Hay muchos negocios para la poca gente	1.8	0.5	0.3	0.8	3.3
Las ventas de artesanías han disminuido	1.0	0.8	0.5	0.5	2.8
Ofrecen productos a la población rural	0.5	0.5	0.5	1.0	2.5
Las MIPYMES pagan impuestos	0.8	0.3	0.8	0.5	2.3
Están muy alejados de las ciudades grandes	1.3	0.3	0	0.3	1.8
Las grandes empresas quiebran a las MIPYMES	0	0.3	0.8	0.5	1.5
No generan mucho ingreso	0.5	0	0.3	0.3	1.0
El comercio informal no pagan impuestos	0.3	0	0.3	0.3	0.8
No dan prestaciones sociales	0.3	0	0.5	0	0.8
Total de empresas	20.2	24.0	29.3	26.5	100.0

La primera columna de la Tabla 7 presenta las ventajas de la región para las MIPYMES en el estado de Guanajuato. En las siguientes columnas se muestra el porcentaje de las MIPYMES para cada una de las regiones del Estado, de acuerdo a la percepción que contestaron los empresarios de una muestra de 396 empresas. Fuente: Elaboración propia con datos obtenidas de la encuesta en una muestra de 396 MIPYMES aplicadas en el estado de Guanajuato, en el año 2015.

Factores que Faltan en la Región para Mejorar las MIPYMES

Al analizar los factores que faltan apoyar en la región para mejorar las MIPYMES, en la Tabla 8 presenta como principal factor en la región, aumentar las ventas con 8.6%, en segundo lugar lo ocupa disminuir la inseguridad con 7.3%, en tercer lugar crear más empleos con 6.3%, en cuarto lugar está mejorar la infraestructura de vialidades con 5.6% como principal factor para mejorar las MIPYMES. Le sigue el precio de los productos sean más baratos con 4.8%, mayor publicidad en la zona con 4.5%, apoyar a empresas locales y mayor promoción de productos locales ambas con 4.3%.

Tabla 8: Factores Que Faltan en la Región Para Mejorar las MIPYMES

Factores Que Son Importantes en la Región Para Mejorar las MIPYMES	**Empresa Por Región**				
	Región I Noreste	Región II Norte	Región III Centro	Región IV Sur	Total
					396
Aumentar las ventas	1.0	1.0	3.5	3.0	8.6
Disminuir la inseguridad	0.8	0.8	2.5	3.3	7.3
Crear más empleos	1.5	1.8	1.3	1.8	6.3
Mejorar la infraestructura de vialidades	1.5	2.0	1.3	0.8	5.6
Precio de productos sean más baratos	1.0	1.5	1.5	0.8	4.8
Mayor publicidad en la zona	0.8	1.0	1.8	1.0	4.5
Apoyar a empresas locales de la región	1.0	1.3	1.5	0.5	4.3
Mayor promoción de productos locales	1.3	1.5	0.5	1.0	4.3
Disminuir el comercio informal	0.5	0.8	1.0	1.5	3.8
Impulsar el turismo	0.8	1.0	0.5	1.3	3.5
Apoyo con crédito a MIPYMES	0.8	0.5	0.8	1.3	3.3
Producir productos de mayor calidad	0.5	0.8	0.8	0.8	2.8
Apoyo de proveedores con crédito en la compra de productos	0.5	0.8	0.8	0.5	2.5
Apoyo del Gobierno con más programas a MIPYMES	0.5	0.5	0.8	0.8	2.5
Mayor demanda de clientes	0.8	0.8	0.5	0.5	2.5
Mayor colaboración entre empresas	0.8	0.8	0.3	0.5	2.3
Creación de más negocios e industria	0.8	0.3	0.5	0.5	2.0
Disminuir la alta migración	0.3	0.8	0.5	0.5	2.0
Mayor difusión de apoyos a MIPYMES	0.3	0.8	0.5	0.5	2.0
Mejorar los salarios de los trabajadores	0.3	0.5	0.5	0.8	2.0
Aumentar la exportación de productos locales	0.3	0.5	1.0	0.0	1.8
Disminuir la competencia desleal	0.8	0.3	0.5	0.3	1.8
Disponibilidad de mano de obra calificada	0.0	0.5	0.5	0.8	1.8
Estacionamientos para clientes puedan accesar	0.3	0.8	0.0	0.8	1.8
Apoyo del Gobierno con crédito a MIPYMES	0.3	0.3	0.8	0.5	1.8
Mejorar servicio de transporte para acceso a los productos	0.8	0.5	0.3	0.3	1.8
Negocios más cercanos a proveedores	0.0	0.8	1.0	0.0	1.8
Apoyo al sector agropecuario	0.5	0.5	0.3	0.3	1.5
Acceso a un mercado más grande	0.5	0.3	0.3	0.3	1.3
Crear empresas para dar más empleos	0.3	0.3	0.5	0.3	1.3
Disminución de trámites burocráticos	0.3	0.0	1.0	0.0	1.3
Apoyo de la banca privada con crédito a MIPYMES	0.0	0.0	1.0	0.3	1.3
Otros factores	0.8	0.5	1.0	1.8	4.0
Total de empresas	20.2	24.0	29.3	26.5	100.0

La primera columna de la Tabla 8 presenta las desventajas de la región para las MIPYMES en el estado de Guanajuato. En las siguientes columnas se muestra el porcentaje de las MIPYMES para cada una de las regiones del Estado, de acuerdo a la percepción que contestaron los empresarios de una muestra de 396 empresas. Fuente: Elaboración propia con datos obtenidas de la encuesta en una muestra de 396 MIPYMES aplicadas en el estado de Guanajuato, en el año 2015.

Empresas que se Debe Apoyar para Mejorar el Desarrollo de la Región

Adicionalmente, se les preguntó a los pequeños empresarios, que empresas considera que se debe apoyar para mejorar para mejorar el desarrollo de la región en el estado de Guanajuato. La Tabla 9 presenta en primer lugar apoyar a pequeños negocios y empresas con 13.6%, en segundo lugar están crear empresas que generen empleo con 9.6%, el tercer puesto lo ocupa empresas que produzcan productos locales con 8.8%, en cuarto lugar empresas de manufactura industrial con 7.1%, le sigue apoyar a proveedores locales con 5.6%, empresas con mejores salarios con 5.6%, apoyar empresas de turismo con 4.8%, apoyar a industria local de calzado y empresas de industria textil ambas con 4.5%, y apoyar a empresas agropecuarias con 3.8%.

Tabla 9: Empresas que se debe apoyar o crear para mejorar el desarrollo de la región en el estado de Guanajuato, 2015

Empresas Que Se Debe Apoyar o Crear	**Empresa Por Región**				
	Región I Noreste	Región II Norte	Región III Centro	Región IV Sur	Total
					396
Apoyar a pequeños negocios y empresas	2.3	3.0	4.3	4.0	13.6
Crear empresas que generen empleo	2.0	3.8	1.8	2.0	9.6
Empresas que produzcan productos locales	1.8	1.8	2.8	2.5	8.8
Empresas de manufactura industrial	1.0	1.5	1.5	3.0	7.1
Apoyar a proveedores locales	1.3	1.5	1.8	1.0	5.6
Empresas con mejores salarios	1.0	0.5	2.0	2.0	5.6
Empresas del turismo	1.8	0.5	1.0	1.5	4.8
Apoyar a industria local del calzado	1.0	0.8	2.0	0.8	4.5
Empresas de industria textil	1.0	1.0	1.3	1.3	4.5
Apoyar empresas agropecuarias	0.8	0.5	0.8	1.8	3.8
Apoyo a empresas familiares	0.5	0.5	1.3	0.8	3.0
Apoyar empresas de artesanías	1.0	1.0	0.3	0.5	2.8
Empresas con más variedad de productos	0.5	0.8	0.5	0.5	2.3
Empresas con mayor tecnología	0.3	0.5	0.8	0.5	2.0
Empresas que cuiden el medio ambiente	0.3	0.5	1.0	0.3	2.0
Apoyar empresas de productos ecológicos	0.3	1.0	0.3	0.3	1.8
Apoyo con crédito a las MIPYMES locales	0.3	0.3	1.0	0.3	1.8
Empresas del sector Automotriz	0.3	0.0	1.3	0.3	1.8
Empresas exportadoras	0.3	0.5	0.8	0.3	1.8
Otras empresas	2.8	4.0	3.0	3.0	12.9
Total de empresas	20.2	24.0	29.3	26.5	100.0

La primera columna de la Tabla 9 presenta los factores más importantes en la región para mejorar las MIPYMES en el estado de Guanajuato. En las siguientes columnas se muestra el porcentaje de las MIPYMES para cada una de las regiones del Estado, de acuerdo a la percepción que contestaron los empresarios de una muestra de 396 empresas. Fuente: Elaboración propia con datos obtenidas de la encuesta en una muestra de 396 MIPYMES aplicadas en el estado de Guanajuato, en el año 2015.

Análisis de los Factores que Ejercen las MIPYMES debido a la Distribución Regional

En este apartado se presenta el análisis de los ítems del instrumento aplicado a la muestra de 396 MIPYMES distribuidas en las cuatro regiones del estado de Guanajuato. La Tabla 10 presenta las medias de los factores más importantes en la región, según manifestaron MIPYMES entrevistadas. Teniendo como resultado que en primer lugar a "Factores que son importantes en la región", el segundo lugar lo ocupa "Empresas que se debe crear o apoyar para mejorar la región", seguido por "Principal problema que enfrentan las MIPYMES en la Región" y por último la "Influencia que ejercen las MIPYMES en la Región".

Tabla 10: Medias Globales y Desviaciones Estándar de los Factores Más Importantes Que Consideraron los Pequeños Empresarios de las MIPYMES en la Región del Estado de Guanajuato

Factores Más Importantes en la Región	**Media**	**Desviación Estándar**
Principal problema que enfrentan las MIPYMES en la Región	10.34	8.89
Influencia que ejercen las MIPYMES en la Región	8.67	6.97
Factores que son importantes en la Región	17.10	12.90
Empresas que se debe apoyar o crear para mejorar la Región	13.13	9.49
Total de encuestas en el estado de Guanajuato	396	

La primera columna de la Tabla 10 presenta los factores que consideraron más importantes los pequeños empresarios de las MIPYMES en el estado de Guanajuato. En las siguientes columnas se muestran las Medias globales y Desviaciones estándar para el total de la muestra de 396 encuestas aplicadas a las MIPYMES en el estado de Guanajuato. Fuente: Elaboración propia con datos obtenidas de la encuesta en una muestra de 396 MIPYMES aplicadas en el estado de Guanajuato, en el año 2015.

En la Tabla 11 se presenta las medias de los factores más importantes para cada una de las regiones, de acuerdo a la percepción que manifestaron los pequeños empresarios de las MIPYMES. Al analizar por regiones, la Tabla 11 muestra un mayor resultado en las medias de las preguntas para las regiones I Noroeste y II Norte. A excepción de la pregunta Empresas que se deben apoyar o crear en donde la región III Centro obtuvo un resultado mayor.

Tabla 11: Medias Globales y Desviaciones Estándar de los Factores Más Importantes

Preguntas	**Región I Noreste**		**Región II Norte**		**Región III Centro**		**Región IV Sur**	
	Media	Desviación Estándar	Media	Desviación Estándar	Media	Desviación Estándar	Media	Desviación Estándar
Problema que enfrentan las MIPYMES en la Región	12.11	9.88	11.65	8.99	10.06	9.07	8.10	7.27
Influencia que ejercen las MIPYMES en la Región	11.04	8.22	8.16	5.85	7.69	6.60	8.43	6.95
Factores que son importantes en la Región	18.08	12.71	18.82	12.75	16.84	13.44	15.07	12.45
Empresas que se debe apoyar o crear para mejorar la Región	13.04	9.12	12.79	9.16	14.23	9.82	12.30	9.72
Encuestas aplicadas por Región	80		95		116		105	

La primera columna de la Tabla 11 presenta los factores que consideraron más importantes los pequeños empresarios de las MIPYMES en el estado de Guanajuato. En las siguientes columnas se muestran las Medias globales y Desviaciones estándar para las cuatro regiones del estado de Guanajuato, y en el último renglón se muestra el total de encuestas aplicadas para cada una de las regiones. Fuente: Elaboración propia con datos obtenidas de la encuesta en una muestra de 396 MIPYMES aplicadas en el estado de Guanajuato, 2015.

La Tabla 12 presenta el análisis de los ítems más importantes del instrumento mediante la aplicación del estadístico T de acuerdo a las respuestas obtenidos de los pequeños empresarios. Los resultados son que para todos los ítems analizados hay un valor significancia menor a 0.05, lo cual indica que en la región existe una influencia o relación significativa entre las variables de los ítems que contestaron las MIPYMES, como se puede observar en la Tabla 12.

Tabla 12: Análisis Estadístico de la t de los Factores Más Importantes en la Región

Preguntas	**T**	**Gl**	**Valor De P**	**Significacia**	**Relación**	**Hipótesis Ho**
Problema que enfrentan las MIPYMES en la Región	23.02	395	0.000	Es significativa	Hay relación entre las variables	Se rechaza
Influencia que ejercen las MIPYMES en la Región	24.62	395	0.000	Es significativa	Hay relación entre las variables	Se rechaza
Factores que son importantes en la Región para mejorar las MIPYMES	26.29	395	0.000	Es significativa	Hay relación entre las variables	Se rechaza
Empresas que se debe apoyar o crear para mejorar la Región	27.42	395	0.000	Es significativa	Hay relación entre las variables	Se rechaza

Los resultados de la Tabla 12 muestran el estadístico T derivado de la aplicación del SPSS (versión 21), se puede observar que la mayoría de los coeficientes muestran Nivel de significación $p < 0.05$. Fuente: Elaboración propia con datos obtenidas de la encuesta en una muestra de 396 MIPYMES aplicadas en el estado de Guanajuato, en el año 2015.

CONCLUSIONES

Se realizó un estudio empírico a través del análisis de la información obtenida mediante la aplicación de una encuesta aplicada a 396 MIPYMES distribuidas aleatoriamente en 26 municipios y las cuatro regiones del estado de Guanajuato, durante el periodo de agosto a octubre del 2015. En una primera etapa se realizó un análisis descriptivo, con información obtenida al entrevistar a las MIPYMES, mediante la aplicación del instrumento. Al preguntar a los pequeños empresarios sobre la percepción de la ¿Problemática que enfrentan las MIPYMES en las Regiones del estado de Guanajuato?, se obtuvieron los resultados: las ventas bajas con 11.4% como principal problemática en la región, seguido por la inseguridad pública (8.6%), la disminución de las ventas por competencia excesiva (7.1%), la infraestructura de vialidades deficiente (6.8%). Adicionalmente, se les preguntó a los pequeños empresarios ¿Qué factores de la Región son importantes para mejorar las MIPYMES en el estado de Guanajuato?, se obtuvieron los siguientes

resultados: aumentar las ventas con 8.6% como principal factor para mejorar las MIPYMES, en segundo lugar lo ocupa disminuir la inseguridad (7.3%), le sigue crear más empleos (6.3%), mejorar la infraestructura de vialidades (5.6%), el precio de los productos sean más baratos (4.8%), mayor publicidad en la zona (4.5%), apoyar a empresas locales de la región y mayor promoción de productos locales ambas con 4.3%, como se observa en la Tabla 8 de la sección de resultados.

En una segunda etapa se realizó un análisis de las preguntas del instrumento aplicado a las MIPYMES distribuidas en las regiones del estado de Guanajuato. Los resultados muestran que las regiones presentan diferencias en relación a las preguntas que contestaron los pequeños empresarios de las MIPYMES encuestadas. Puesto que en la Tabla 12 se observa que en la región existe una influencia o relación significativa entre todas las preguntas que contestaron los pequeños empresarios. Al analizar los ítems del instrumento aplicado a las MIPYMES en cada una de las regiones, se observan mayores diferencias. En la Tabla 11 se muestra que todas las variables analizadas presentan un mayor valor en su media para la región I Noroeste y la región II Norte. Lo anterior indica una mayor necesidad de apoyo a las MIPYMES localizadas en estas dos regiones, esto debido a que las dos regiones I Noroeste y II Norte concentran una menor población, ambas regiones con el 16.7% (850,323 habitantes) de la población total en el Estado (INEGI, 2010). Además, las dos regiones cuentan con una menor infraestructura vial, ambas regiones cuentan con 31.2% (2,088 kilómetros) de carreteras en el Estado (PEOT, 2006).

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FINANCIAMIENTO REGIONAL DE LAS MIPYMES EN EL ESTADO DE GUANAJUATO

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RESUMEN

El presente trabajo busca analizar las características del financiamiento regional de las micro, pequeña y mediana empresa (MIPYMES) de servicios financieros considerando la distribución territorial de las regiones, así como algunos aspectos en lo geográfico, económico los cuales son factores de influencia en el desarrollo y crecimiento de las empresas en el estado de Guanajuato. La metodología contempla el análisis empírico, mediante una encuesta a 396 MIPYMES distribuidas aleatoriamente en las regiones del estado de Guanajuato, durante el periodo de 2015. Al obtener los resultados se presentaron diferencias en las regiones, atribuibles a las características del financiamiento de las MIPYMES en las regiones, y que estas diferencias regionales pueden afectar el desarrollo y crecimiento de las MIPYMES en el estado de Guanajuato, México.

PALABRAS CLAVE: Distribución Regional, MIPIMES, Financiamiento, Instituciones Financieras

ABSTRACT

REGIONAL FINANCING FOR SMES IN GUANAJUATO MEXICO

This research is based on analysing the characteristics of the micro, small and medium-sized enterprises (MSMES) financial services due to the territorial distribution of the regions, as well as some aspects in the geographic, economic as factor of influence in the development and growth of enterprises in the state of Guanajuato, México. The methodology considers the empirical analysis, through a survey of 396 MSMES randomly distributed in the regions of the State of Guanajuato, during the 2015 period. To obtain the results showed differences in the regions, attributable to the characteristics of the financing of the MSMES in the regions, and that these regional differences may affect the development and growth of the MSMES in the state of Guanajuato, Mexico.

JEL: M2, M10

KEYWORDS: Regional Distribution, MSMES, Financing, Financial Institutions

INTRODUCCIÓN

Las micro, pequeñas y medianas empresas (MIPYMES) tienen una importancia socioeconómica y territorial, en la generación de empleos a nivel regional, nacional y mundial (Estrada, 2009; Flores 2009). No obstante, en un mundo globalizado, estas empresas tienen serias dificultades para sobrevivir en un mercado cada vez más competitivo, suelen encontrarse en desventaja por su bajos recursos económicos y su capacidad de desarrollo en comparación con las grandes empresas (Gómez, 2009). Dussel (2004) señala que no obstante el apoyo del gobierno con programas de apoyo a las MIPYMES, se requiere de más acciones y recursos que ayuden y fomenten el crecimiento de estas empresas y el desarrollo económico de la región. En el estado de Guanajuato, en el año 2014 existían en Guanajuato 257,578 empresas, de las

cuales el 99.5% son micro, pequeñas y medianas empresas (MIPYMES). Por tamaño de la empresa, el 94.2% de éstas eran microempresas, el 3.9% pequeñas empresas, el 1.3% empresas medianas y solo el 0.5% se consideraban grandes empresas (INEGI, 2014). Por actividad económica, las MIPYMES más importantes pertenecen al sector comercio con 46.4%, seguido de los servicios con 41.4% y el sector industrial con el 12.2% del total de empresas. Dentro del sector servicios se encuentran las instituciones financieras, las cuales representan el 1.1% del total de las 2,701 instituciones financieras en el estado de Guanajuato (INEGI, 2014). El objetivo del presente estudio es analizar los efectos del acceso al financiamiento de las MIPYMES dada su distribución regional en el estado de Guanajuato, así como identificar los aspectos geográficos, económicos y financieros que son más propicios para el desarrollo y crecimiento de las MIPYMES en la región donde se ubican.

Este estudio se basa en la hipótesis de que el acceso al financiamiento de las MIPYMES está afectada por la distribución regional de las instituciones financieras en el estado de Guanajuato. Dada la importancia socioeconómica de las micro, pequeñas y medianas empresas (MIPYME) en el estado de Guanajuato, es importante identificar los factores que influyen en el acceso al financiamiento por las MIPYMES dada su distribución regional donde se ubican. Las preguntas clave a responder son: ¿Cuáles son los efectos de financiamiento dada la distribución regional de las MIPYMES en el estado de Guanajuato? Y ¿Cuáles son las principales restricciones para accesar al financiamiento dado el efecto regional donde se ubican las MIPYMES? Para llevar a cabo el trabajo se realizó un estudio empírico mediante la aplicación de una encuesta a una muestra de 217 MIPYMES distribuidas en las regiones del Estado de Guanajuato, en el año 2015. El documento se organiza como sigue, se presenta una breve revisión empírica relacionada con varios enfoques en el análisis de las diferentes fuentes de financiamiento públicas y privadas y cuál es el efecto que influye en el acceso del financiamiento a las MIPYMES dada su distribución en las regiones del estado de Guanajuato. A continuación se presenta la metodología y posteriormente los resultados sobre financiamiento de una muestra empírica de 396 MIPYMES entrevistadas en 26 municipios distribuidos en cuatro regiones del estado de Guanajuato, durante el periodo 2015. Al final se presentan las conclusiones obtenidas del análisis realizado.

REVISIÓN LITERARIA

En esta sección se analizan algunas de las interpretaciones teóricas que han propuesto estudios anteriores acerca del financiamiento de las MIPYMES y su efecto regional donde se ubican. Algunos estudios consideran la que interacción regional entre empresas puede ser un factor importante en el acceso de financiamiento por las MIPYMES dada su ubicación regional. Davis (1993) considera que las empresas ubicadas en la misma región se enfrentan a las características específicas de dicha zona, por lo que sus proporciones financieras se verán afectadas por condiciones económicas similares. Sosa (2012) mencionan que en regiones donde hay una escasez de financiación bancaria para los negocios locales, éstos se pueden compensar ya que las empresas más grandes y que tienen mejor acceso a los mercados de capitales les otorgan más créditos a las MIPYME que están sujetas a restricciones financieras. Esto tendería a equilibrar la provisión de recursos financieros para las empresas que operen en ubicaciones cercanas lo que propiciaría un mayor crecimiento en su productividad y desarrollo de la región.

Gómez (2009) señala que el financiamiento es una parte fundamental para el crecimiento y desarrollo de las MIPYMES, y en consecuencia es evidente la importancia del financiamiento para el desarrollo y el crecimiento de las empresas en la región. Otros autores atribuyen el éxito o fracaso de las MIPYME debido a la existencia de fuerzas externas como son: escaso apoyo de financiamiento oficial o privados, excesivos controles gubernamentales, el desconocimiento de programas de financiamiento, altas tasas de impuestos, alto costo para la obtención de financiación (Soriano, 2005; Zizumbo, 2013). De acuerdo con datos INEGI (2009), en México únicamente el 13% de las MIPYMES han solicitado algún tipo de crédito bancario; de este porcentaje, el 76% ha recibido dicho crédito de los cuales el 88% lo otorgó la banca comercial, mientras que el 1.4% de las mismas lo obtuvieron a través de la banca de desarrollo. Siendo las principales causas

por las cuales se les niega el crédito, el desinterés del banco hacia el sector, la falta de garantías, y la indiscutible falta de información en esta materia (Lecuona, 2009). La idea central de este estudio es que las MIPYMES ubicadas en lugares en donde los entornos geográficos, económicos y financieros, son mucho más propicios para el desarrollo y el crecimiento de las MIPYMES en la región donde se ubican.

METODOLOGÍA

La metodología utilizada es de tipo cuantitativo que se obtuvo del análisis del estudio empírico realizado a una muestra de 396 MIPYMES en los diferentes sectores económicos del comercio, los servicios y la industria, localizadas en las regiones del estado de Guanajuato, en el año 2015. Para la recolección de los datos mediante la aplicación de encuestas, se utilizó el muestreo probabilístico por racimos ya que se enfocará solamente en las empresas MIPYMES localizadas en la región. La población de referencia son las empresas MIPYMES distribuidas aleatoriamente en las regiones del Estado de Guanajuato disponibles por sector económico del comercio, en el sector servicios y el sector industrial. El total de la muestra para la presente investigación fueron un total de 396 empresas con las características antes mencionadas. El cuestionario constará de preguntas relacionadas con el tema y se aplicará al azar a las empresas seleccionadas en las regiones del Estado, en particular a los directivos o representantes de cada empresa para evaluar el grado de apreciación de cada una de las variables objeto del presente estudio.

Descripción de Variables

Para el diseño del cuestionario, en primer lugar se identifican las variables para el análisis que expliquen las características propias de la región y las características específicas de las empresas MIPYME. A continuación se describen las variables contenidas en el cuestionario que definen las características específicas de las regiones y las características específicas de las empresas MIPYMES como unidades de análisis para el estudio de la población (ver Tabla 2).

Tabla 2: Descripción de Variables

Nombre de la Variable	Definiciones Conceptuales
Variable dependiente Crecimiento de la empresa	El crecimiento de la empresa se mide como el cambio porcentual en el volumen de las ventas en los dos últimos años.
Variables Independientes	
Tamaño de la empresa	Tamaño de la empresa medida en función del número de empleados.
Instituciones de financiamiento	Instituciones privadas o públicas que otorgan préstamos o créditos a empresas para financiarse.
Empresas Mipymes	Las empresas Mipymes están conformadas por el conjunto de micro empresas, pequeñas y medianas empresas según tamaño del personal empleado que labora en la empresa.
Pequeños empresarios	Son los propietarios o los que representan las micro, pequeñas y medianas empresas
Proveedores	Son aquellos que proporcionan bienes y/o servicios para la operación de la entidad
Banco comercial	Número de sucursales bancarias por región.
Instituciones financieras	Identificar los diferentes accesos, vialidades y carreteras que permiten la comunicación entre las regiones y las empresas.
Instituciones Microfinanciera	Instituciones de financiamiento micro empresarial
Sector económico	Número de empresas por sector de actividad económica del comercio, de servicios e industrial.
Sector industrial	Empresas dedicadas al sector de la industria de la manufactura que se localizan en la región.
Sector comercio	Empresas en el sector comercio que se dedican a la compra y venta de bienes y servicios se localizan en la región.
Sector servicios	Empresas en el sector servicios que tienen por objeto la satisfacción de un tercero, ya sea en su persona o en sus bienes, y se localizan en la región.
Infraestructura vial	Comprende las vialidades y carreteras que permiten la comunicación entre las regiones y las empresas.

La primera columna de la Tabla 2 describe las variables que están contenidas en el cuestionario aplicado a una muestra de 396 MIPYMES distribuidas en las regiones del de Guanajuato. En la segunda columna se presenta la definición de las variables. Fuente: Elaboración propia.

Para el análisis de los datos se utilizó la media para una muestra y el estadístico T considerando la como muestra independiente, y los ítems o preguntas como variables dependientes. Se utilizó el software estadístico SPSS versión 21. El nivel de significancia en este estudio es α=0.05; la cual se contrasta con un valor-p menor a α la hipótesis nula es rechazada, esto significa que existe una relación significativa entre las variables dependientes con respecto de las variables independientes.

RESULTADOS

Financiamiento Regional de las MIPYMES en el Estado de Guanajuato

En esta sección se presenta el análisis sobre el financiamiento a las MIPYMES en las regiones del estado de Guanajuato, de acuerdo a la percepción que manifestaron las empresas entrevistadas de una muestra de 396 MIPYMES, en el año 2015. En la Tabla 5 presenta la percepción de los pequeños empresarios al preguntar sobre las principales fuentes de financiamiento en las regiones del estado de Guanajuato, en el año 2015. De la muestra de 396 MIPYMES entrevistadas, manifestaron que la principal fuente de financiamiento proviene de recursos propios, familiares y de los proveedores con 54%, mientras que las instituciones financieras representaron una menor participación con el 46%. De las instituciones financieras, destaca la caja de ahorro o sociedad de ahorro y préstamo con 15.9% como la principal fuente de financiamiento. En segundo lugar está la banca comercial con 13.9%, lo cual indica que está institución tiene un valor menor como opción para solicitar financiamiento por las MIPYMES. El tercer lugar lo ocupan los proveedores con 10.4%, en cuarto lugar están las instituciones Microfinancieras con 7.1%, le siguen el gobierno con 4.8%%, las personas físicas prestamistas con 2.3% y las casas de préstamo o empeño con 2.0%, como se puede observar en la Tabla 5.

Tabla 5: Fuentes de Financiamiento Por Región en el Estado de Guanajuato, 2015

Fuente de financiamiento	**Empresa por Región**				
	Región I Noreste	Región II Norte	Región III Centro	Región IV Sur	Total
					396
Recursos propios	3.8	4.5	8.3	9.1	25.8
Familiar	4.0	3.8	6.3	3.8	17.9
Caja de ahorros o Sociedad de ahorro y préstamo	4.0	4.8	3.8	3.3	15.9
Banca comercial	2.5	3.5	4.8	3.3	13.9
Proveedores	1.8	2.8	3.0	2.5	10.4
Microfinanciera	2.3	2.0	1.3	1.5	7.1
Gobierno	0.8	1.5	0.8	1.8	4.8
Personas físicas prestamistas	0.5	0.5	0.5	0.8	2.3
Casas de préstamo o empeño	0.5	0.5	0.5	0.5	2.0
Total de empresas	20.2	24.0	29.3	26.5	100.0

La primera columna de la Tabla 5 presenta las fuentes de financiamiento que señalaron las micro, pequeños y medianas empresas (MIPYMES) como la principal opción para solicitar financiamiento. En las siguientes columnas se muestra el porcentaje de las MIPYMES para cada una de las regiones del Estado, de acuerdo a la percepción que contestaron los empresarios de una muestra de 396 empresas aplicadas en el estado de Guanajuato, en el año 2015. Fuente: Elaboración propia.

Al analizar las fuentes de financiamiento por región, en la Tabla 5 presenta los recursos propios, familiares y de los proveedores como la principal opción de financiamiento para las MIPYMES en las regiones, representando 9.6% para la región I Noroeste, 11.1% para la región II Norte, 17.7% para la región III Centro y para la región IV Sur 15.4%. En relación a las instituciones financieras por región, la Tabla 5 presenta las cajas de ahorro o sociedad de ahorro y préstamo como la principal fuente de financiamiento de las MIPYMES en la región I Noroeste con 4.0% y la región II Norte con 4.8%, y ocupa el segundo lugar en la región III Centro con 3.8% y la región IV Sur con 3.3%. La banca comercial ocupa el segundo lugar como opción de financiamiento para las MIPYMES en la región I Noroeste con 2.5% y para la región II Norte de

3.5%. Sin embargo, la banca comercial tiene una mayor participación en la región III Sur con 4.8% y en la región IV Sur con 3.3% como opción de financiamiento de las MIPYMES, como se observa en la Tabla 5. Las instituciones Microfinancieras comienzan a tener una participación como opción de financiamiento para las MIPYMES en las regiones del Estado, en la Tabla 5 las Microfinancieras obtuvieron el tercer puesto con 2.3% para la región I Noroeste, en la región II Norte el 2.0%, en la región III Centro 1.3% y en la región IV Sur el 1.5% del total de las MIPYMES entrevistadas. El resto de las instituciones financieras presenta un valor menor como participación de financiamiento en el estado de Guanajuato (ver Tabla 5).

Principales Obstáculos para la Obtención de Financiamiento de las MIPYMES por Región

En la Tabla 6 presenta que sólo 36.1% del total de las 396 MIPYMES entrevistadas solicitaron crédito. De las 143 MIPYMES que solicitaron financiamiento, el 62.2% empresas obtuvieron el crédito, mientras que el 40.2% de las empresas se les negó el crédito solicitado. El motivo por el cual las MIPYMES no lograron el crédito solicitado fue no tener las garantías solicitadas (24.1%), no contar con un historial crediticio (20.4%), le siguen la baja capacidad de pago (18.5%), excesivos trámites bancarios (13%), no cuenta con crédito bancario (9.3%), la empresa tiene muchas deudas (7%) y la banca no apoya a las micro y pequeñas empresas (7%), como se puede observar en la Tabla 6.

Tabla 6: Obstáculos Para Acceder al Financiamiento Solicitado Por las MIPYMES en la Región del Estado de Guanajuato, 2015

Obstáculos para acceder al crédito	**Empresas por región**				
	Región I Noreste	Región II Norte	Región III Centro	Región IV Sur	Total
					396
Solicito crédito	8.3	9.8	9.6	8.3	36.1
Le otorgaron el crédito solicitado					**143**
Si le otorgaron el crédito	15.4	16.1	16.8	14.0	62.2
No le otorgaron el crédito	7.7	11.2	9.8	9.1	37.8
Obstáculos para obtener el financiamiento					**54**
Exigen Altas Garantías	3.7	5.6	9.3	5.6	24.1
No tiene historial crediticio	5.6	1.9	7.4	5.6	20.4
Baja capacidad de pago	3.7	3.7	5.6	5.6	18.5
Excesivos trámites bancarios	1.9	5.6	1.9	3.7	13.0
No tiene crédito bancario	0.0	5.6	0.0	3.7	9.3
La empresa tiene muchas deudas	1.9	3.7	1.9	0.0	7.4
La Banca no apoya a micros y pequeños	3.7	3.7	0.0	0.0	7.4
No solicito crédito	11.9	14.1	19.7	18.2	63.9
Total de empresas	20.2	24.0	29.3	26.5	100.0

La primera columna de la Tabla 6 presenta los principales obstáculos que señalaron las micro, pequeños y medianas empresas (MIPYMES) para solicitar financiamiento. En las siguientes columnas se muestra el porcentaje de las MIPYMES para cada una de las regiones del Estado, de acuerdo a la percepción que contestaron los empresarios de una muestra de 396 empresas aplicadas en el estado de Guanajuato, en el año 2015. Fuente: Elaboración propia.

Principales Uso del Financiamiento por las MIPYMES en las Regiones

Adicionalmente, se les preguntó a los 89 MIPYMES que recibieron el financiamiento, qué utilidad le dieron al crédito otorgado. La Tabla 7 presenta la compra productos y mercancías con 23.6% como la principal utilidad que le dan los pequeños empresarios al crédito otorgado. En segundo lugar para invertir en el negocio con 22.5%, le siguen ampliar el negocio (9.0%), mejorar la imagen del negocio (7.9%), pagar la deuda (6.7%), para comprar maquinaria y equipo (6.7%), compra de mobiliario (5.6%), pagar a los proveedores (4.5%), capital de trabajo (3.4%) compra de materia prima (3.4%), y el resto de la utilidad del crédito con el 11.2%, como se observa en la Tabla 7.

Tabla 7: Utilidad del Crédito Otorgado a las MIPYMES Por Región en el Estado de Guanajuato, 2015

En Qué Utilizó el Crédito	**Empresa Por Región**				
	Región I Noreste	Región II Norte	Región III Centro	Región IV Sur	Total
					396
Le otorgaron el crédito	8.3	9.8	9.6	8.3	36.1
Utilidad del crédito otorgado					**89**
Comprar productos y mercancías	4.5	9.0	5.6	4.5	23.6
Inversión en el negocio	5.6	4.5	4.5	7.9	22.5
Ampliar el Negocio	3.4	2.2	1.1	2.2	9.0
Mejorar imagen del negocio	2.2	2.2	2.2	1.1	7.9
Para pagar la deuda	1.1	0.0	4.5	1.1	6.7
Comprar maquinaria y equipo	2.2	1.1	2.2	1.1	6.7
Comprar mobiliario	2.2	1.1	1.1	1.1	5.6
Pagar a los proveedores	0.0	0.0	3.4	1.1	4.5
Capital de trabajo	0.0	1.1	2.2	0.0	3.4
Compra Materia prima	2.2	1.1	0.0	0.0	3.4
Generar mayor Producción	0.0	1.1	1.1	0.0	2.2
Pago de salarios	1.1	0.0	0.0	1.1	2.2
Por expansión de la empresa	0.0	1.1	0.0	1.1	2.2
Uso personal	0.0	1.1	0.0	1.1	2.2
Capacitación	0.0	1.1	0.0	0.0	1.1
Necesidad de liquidez	0.0	0.0	0.0	1.1	1.1
No solicito crédito	11.9	14.1	19.7	18.2	63.9
Total de empresas	24.7	25.8	27.0	22.5	100.0

La primera columna de la Tabla 7 presenta los principales motivos que señalaron las micro, pequeños y medianas empresas (MIPYMES) por los que no solicitaron financiamiento. En las siguientes columnas se muestra el porcentaje de las MIPYMES para cada una de las regiones del Estado, de acuerdo a la percepción que contestaron los empresarios de una muestra de 396 empresas aplicadas en el estado de Guanajuato, en el año 2015. Fuente: Elaboración propia.

Análisis de los Factores que Ejercen las MIPYMES debido a la Distribución Regional

En este apartado se presenta el análisis de los factores de financiamiento obtenido de los ítems del instrumento aplicado a una muestra de 396 MIPYMES distribuidas en las regiones del estado de Guanajuato. La Tablas 8, 9 y 10 reflejan el comparativo de las preguntas del instrumento aplicado a MIPYMES respecto a las regiones donde se localizan las MIPYMES: región I Noroeste, región II Norte, región III Centro y región IV Sur, sobre la hipótesis planteadas, respectivamente. La Tabla 8 presenta las medias de los factores más importantes de financiamiento en la región, según manifestaron los pequeños empresarios al aplicar el instrumento a una muestra de 396 MIPYMES en el estado de Guanajuato. Teniendo como resultado que en primer lugar a "Principales fuentes de financiamiento de las MIPIYMES en la Región", el segundo lugar lo ocupa "Obstáculos para obtener el financiamiento solicitado por las MIPYMES en la Región" y por último los "Principales usos del financiamiento por las MIPYMES en la Región.

En la Tabla 9 se presenta las medias de los factores más importantes de financiamiento a MIPYMES para cada una de las regiones, de acuerdo a la percepción que manifestaron los pequeños empresarios de las MIPYMES. Por regiones, el primer puesto lo ocupa "Principales fuentes de financiamiento de las MIPIYMES en la Región", en la Tabla 9 se puede observar un mayor resultado para las regiones I Noroeste y II Norte. Mientras que la región III Centro y la región IV Sur presentan un resultado menor en la media. En segundo lugar está el factor "Principales usos del financiamiento por las MIPYMES en la Región", por región la Tabla 9 presenta un resultado mayor en la región II Centro, lo anterior indica la importancia de apoyar y crear más empresas en la región Centro. La región I Noroeste ocupa el segundo lugar en importancia para este factor, le sigue la región II Norte y por último está la región IV Sur con un menor resultado, y por último está el factor "Obstáculos para obtener el financiamiento solicitado por las MIPYMES en la Región".

Tabla 8: Medias Globales y Desviaciones Estándar de los Factores de Financiamiento en la Región del Estado de Guanajuato

Factores de Financiamiento en la Región	Media	Desviación Estándar
Principales fuentes de financiamiento de las MIPIYMES en la Región	3.40	2.13
Obstáculos para obtener el financiamiento solicitado por las MIPYMES en la Región	0.26	1.58
Principales usos del financiamiento por las MIPYMES en la Región	1.77	4.28
Tamaño de la Muestra	396	

La primera columna de la Tabla 8 presenta los factores que consideraron más importantes los pequeños empresarios de las MIPYMES en el estado de Guanajuato. En las siguientes columnas se muestran las Medias globales y Desviaciones estándar para el total de la muestra de 396 encuestas aplicadas a las MIPYMES en el estado de Guanajuato. Fuente: Elaboración propia con datos obtenidas de la encuesta en una muestra de 396 MIPYMES aplicadas en el estado de Guanajuato, en el año 2015.

Al analizar por región, en la Tabla 9 se observa un resultado mayor resultado en las regiones I Noroeste y II Norte, seguida de la región III Centro y por último está la región IV Sur. Lo anterior indica una mayor necesidad de apoyo a las MIPYMES en la región I Noroeste y la región II Norte, esto debido a que estás dos regiones concentran una menor población ambas regiones con el 16.7% (850,323 habitantes) de la población estatal (INEGI, 2010), cuentan con una menor infraestructura vial las dos regiones con 31.2% (2,088 kilómetros) de carreteras en el Estado, y están más alejadas corredor industrial del Bajío que constituye un eje importante en el desarrollo y crecimiento de la economía del estado de Guanajuato (PEOT, 2006).

Tabla 9: Medias Globales y Desviaciones Estándar de los Factores de Financiamiento en las Regiones del Estado de Guanajuato

Preguntas	Región I Noreste		Región II Norte		Región III Centro		Región IV Sur	
	Media	Desviación estándar	Media	Desviación estándar	Media	Desviación estándar	Media	Desviación estándar
Principales fuentes de financiamiento de las MIPIYMES en la Región	3.68	2.12	3.75	2.10	3.06	1.98	3.25	2.28
Obstáculos para obtener el financiamiento solicitado por las MIPYMES en la Región	0.23	1.72	0.52	2.02	0.12	1.20	0.22	1.39
Principales usos del financiamiento por las MIPYMES en la Región	2.40	4.83	1.82	4.62	1.37	3.67	1.68	4.15
Encuestas aplicadas por Región	80		95		116		105	

La primera columna de la Tabla 9 presenta los factores de financiamiento que consideraron más importantes las MIPYMES en el estado de Guanajuato. En las siguientes columnas se muestran las Medias globales y Desviaciones estándar para las cuatro regiones del estado de Guanajuato, y en el último renglón se muestra el total de encuestas aplicadas para cada una de las regiones. Fuente: Elaboración propia con datos obtenidas de la encuesta en una muestra de 396 MIPYMES aplicadas en el estado de Guanajuato, en el año 2015.

La Tabla 10 presenta el análisis de los ítems más importantes sobre el financiamiento a MIPYMES mediante la aplicación del estadístico T de acuerdo a las respuestas obtenidas de los pequeños empresarios al aplicarse el instrumento. Se consideró un nivel de significancia menor de 0.05 para determinar si las variables de los ítems tienen una relación significativa con respecto a la región.En la Tabla 10 se observa que para todos los ítems analizados hay un valor significancia menor a 0.05, lo cual indica que en la región existe una influencia o relación significativa entre las variables de los ítems que contestaron los pequeños empresarios.

Tabla 10: Análisis Estadístico de la t de los Factores Más Importantes del Financiamiento a MIPYMES en la Región del Estado de Guanajuato

Preguntas	T	Gl	Valor de P	Grado de Significación	Relación o Efectos	Hipótesis Ho
Principales fuentes de financiamiento de las MIPIYMES en la Región	31.25	395	0.000	Es significativa	Hay relación entre las variables	Se rechaza
Obstáculos para obtener el financiamiento solicitado por las MIPYMES en la Región	2.67	395	0.008	Es significativa	Hay relación entre las variables	Se rechaza
Principales usos del financiamiento por las MIPYMES en la Región	7.98	395	0.000	Es significativa	Hay relación entre las variables	Se rechaza

Los resultados de la Tabla 10 muestran el estadístico T derivado de la aplicación del SPSS (versión 21), se puede observar que la mayoría de los coeficientes muestran Nivel de significación p < 0.05. Fuente: Elaboración propia con datos obtenidas de la encuesta en una muestra de 396 MIPYMES aplicadas en el estado de Guanajuato, en el año 2015.

CONCLUSIONES

Se realizó un estudio empírico a través del análisis de la información obtenida mediante la aplicación de una encuesta aplicada a 396 MIPYMES distribuidas aleatoriamente en 26 municipios y las cuatro regiones del estado de Guanajuato, en 2015. En una primera etapa se realizó un análisis descriptivo, con información obtenida al entrevistar a las MIPYMES, mediante la aplicación del instrumento. Al plantear las preguntas a las empresas, mediante la aplicación del instrumento, se dio respuesta a la pregunta ¿Cuáles son los efectos de financiamiento dada la distribución regional de las MIPYMES en el estado de Guanajuato? Se obtuvieron los resultados de acuerdo a la percepción de las MIPYMES entrevistadas: la principal fuente de financiamiento proviene de recursos propios, familiares y de los proveedores (54%). De las instituciones financieras las MIPYMES manifestaron tener como opción principal de financiamiento a las Cajas de ahorro o Sociedad de ahorro y préstamo (15.9%), mientras que consideraron como segunda opción de financiamiento a la banca comercial (13.9%), como se describió en la Tabla 5 de la sección de resultados. Al analizar por región, en la Tabla 5, las Cajas de ahorro o Sociedad de ahorro presentan un valor mayor como opción de financiamiento para las MIPYMES para la región I Noroeste (4.0%) y para la región I Norte (4.8%). Esto indica que mientras la banca comercial tiene una menor representación para estas dos regiones, las instituciones Microfinancieras van obteniendo cada vez más un papel relevante como opción de financiamiento en las regiones I Noroeste y II Noroeste.

Adicionalmente, se les preguntó a los empresarios ¿Cuáles son las principales restricciones para accesar al financiamiento dado el efecto regional donde se ubican las MIPYMES?, se obtuvieron los siguientes resultados: la falta de garantías con 24.1% como el principal obstáculo por el cual las MIPYMES no lograron el crédito solicitado, otras restricciones fue no contar con un historial crediticio (20.4%), la baja capacidad de pago (18.5%), excesivos trámites bancarios (13%), y no cuenta con crédito bancario (9.3%), entre otros motivos (ver Tabla 6). En relación a los 89 MIPYMES que recibieron el financiamiento, se les preguntó ¿Cuál fue el Principal Uso que le dieron al crédito otorgado?, a lo cual señalaron la compra de productos y mercancías con 23.6%, seguido con crédito para invertir en el negocio (22.5%), ampliar el negocio (9.0%), mejorar la imagen del negocio (7.9%), pagar la deuda (6.7%), comprar maquinaria y equipo (6.7%), compra de mobiliario (5.6%), para pagar a los proveedores (4.5%), capital de trabajo con (3.4%) y compra de materia prima (3.4%), como se observa en la Tabla 7.

En una segunda etapa se realizó un análisis de las preguntas sobre el financiamiento aplicado a las MIPYMES distribuidas en las regiones del estado de Guanajuato. Los resultados muestran que las regiones presentan diferencias en relación a las preguntas que contestaron las MIPYMES encuestadas. Puesto que en la Tabla 10 se observa que existe una influencia o relación significativa entre todas las preguntas que contestaron las MIPYMES y la región donde se localizan. La Tablas 8 y 9 presentan las medias de las

preguntas del instrumento aplicado a MIPYMES en las regiones del Estado. Los resultados obtenidos muestran que la pregunta "Principales fuentes de financiamiento de las MIPIYMES en la Región" obtuvo una respuesta mayor, en segundo lugar "Principales usos del financiamiento por las MIPYMES en la Región", y por último la "Obstáculos para obtener el financiamiento solicitado por las MIPYMES en la Región". Al analizar los ítems del instrumento aplicado a las MIPYMES en cada una de las regiones, en la Tabla 9 se muestra que todas las variables analizadas presentan un mayor valor en su media para la región I Noroeste y la región II Norte, seguido con un menor valor la región III Centro y la región IV Sur, respectivamente. Lo anterior indica una mayor necesidad de mayor apoyo con financiamiento a las MIPYMES localizadas en todas las regiones del Estado, considerando sus características propias de cada región. Los resultados obtenidos en este estudio pueden ser un referente importante para la toma de decisiones de las instituciones públicas y privadas y apoyar con financiamiento y programas de apoyo a las MIPYMES para impulsar su crecimiento económico y la continuidad considerando las diferencias existentes en las regiones del estado de Guanajuato.

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EL NEGOCIO DE ABONO ORGÁNICO CON ENFOQUE SUSTENTABLE

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RESUMEN

La relación hombre-naturaleza generada durante el proceso productivo, ha provocado la degradación del ambiente. Las prácticas deficientes de gestión agrícola y de recursos hídricos, uso excesivo de fertilizantes y plaguicidas, vertido incontrolado de desechos perjudiciales dan origen a la erosión y desertificación del suelo poblano. El 70% presenta problemas de degradación en diferentes niveles, desde ligera a extrema, el 18% son terrenos desérticos e improductivos, y sólo 12% mantiene actividades productivas sin degradación aparente. En consecuencia, como contribución a la recuperación y protección del suelo agrícola, se propone el negocio de producción y comercialización de abonos orgánicos. El procedimiento constó de nueve etapas, desde antecedentes hasta la planeación financiera, incluyendo fases como la caracterización del producto, el papel del equipo gerencial, el mercadeo y la competencia. Los resultados revelan que los abonos orgánicos sólidos "Bocashi y Humus", y líquido "Biol" son factibles de producirse y comercializarse, por sus características particulares de mejorar la fertilidad y recuperación del suelo agrícola. Los indicadores de rentabilidad revelan una VAN de $162,504.80 pesos, TIR 19% y la R B/C arroja 1.60, asegurando la viabilidad económica del proyecto. La implementación requiere una inversión total de $247,219.35 pesos.

PALABRAS CLAVE: Producción, Comercialización, Negocio, Abonos Orgánicos

BUSINESS WITH ORGANIC FERTILIZER SUSTAINABLE APPROACH

ABSTRACT

The man-nature relationship established during the production process has caused environmental degradation. Poor agricultural management practices and water resources, excessive use of fertilizers and pesticides uncontrolled dumping of harmful wastes give rise to erosion and desertification of soil in Puebla. 70% have problems of degradation in different levels, from mild to extreme, 18% are desert and unproductive land, and only 12% maintain productive activities without apparent degradation. Consequently, as a contribution to the recovery and protection of agricultural land, the business of production and marketing of organic fertilizers is proposed. The procedure consisted of nine stages, from history to financial planning, including phases such as characterization of the product, the role of the management team, marketing and competition. The results show that the solid organic fertilizers "Bocashi and Humus" and liquid "Biol" are feasible to be produced and marketed by its particular characteristics to improve fertility and recovery of agricultural land. Profitability indicators reveal a NPV of $ 162,504.80 pesos, IRR 19% and R B / C yields 1.60, ensuring the economic viability of the project. Implementation requires a total investment of $ 247,219.35 pesos.

JEL: M0, M1, M2, Q1, Q2

KEYWORDS: Production, Marketing, Business, Organic Fertilizers

INTRODUCCIÓN

En México los micronegocios son una parte importante de la estructura económica del país, lo que ha provocado el surgimiento de acciones y programas que buscan apoyar su crecimiento. Desde esta perspectiva, se elaboró un plan de negocios para la producción y comercialización de abonos orgánicos sólidos y líquidos con enfoque sustentable. Por tanto, el presente documento proporciona la literatura revisada que sustenta los diferentes apartados del plan de negocios. Posteriormente, se presenta la metodología propuesta por Arboleda (2015), quien menciona que la evaluación integral de un proyecto debe considerar el mercado, aspecto técnico o funcional, legal, organizacional, económico, financiero y ambiental; a continuación se muestran los resultados de la investigación y finalmente, las conclusiones y limitaciones.

REVISIÓN DE LITERATURA

La técnica FODA se orienta principalmente al análisis y resolución de problemas y se lleva a cabo para identificar y analizar las fortalezas y debilidades de la organización, así como las oportunidades (aprovechadas y no aprovechadas) y amenazas reveladas por la información obtenida del contexto externo. Las fortalezas y debilidades se refieren a la organización y sus productos, mientras que las oportunidades y amenazas son factores externos sobre los cuales la organización no tiene control alguno. De este modo, deben analizarse las condiciones del FODA en el siguiente orden: 1) Fortalezas; 2) Oportunidades; 3) Amenazas; y 4) Debilidades. Al detectar primero las amenazas que las debilidades, la organización tendrá que poner atención a las primeras y desarrollar las estrategias convenientes para contrarrestarlas, y con ello, ir disminuyendo el impacto de las debilidades. Al tener conciencia de las amenazas, la organización aprovechará de una manera más integral tanto sus fortalezas como sus oportunidades. El FODA como técnica de planeación, permitirá contar con información valiosa proveniente de personas involucradas con la administración del negocio (Martínez Villegas, 1999).

Un proyecto es la búsqueda de una solución inteligente al planteamiento de un problema, la cual tiende a resolver una necesidad humana. En particular el proyecto de inversión es un plan que, si se le asigna determinado monto de capital y se le proporcionan insumos de varios tipos, producirá un bien o un servicio útil a la sociedad. Su evaluación tiene por objeto conocer su rentabilidad económica y social, de tal manera que asegure resolver una necesidad humana en forma eficiente, segura y rentable (Baca Urbina, 2013). Con respecto a su denominación, el estudio de viabilidad de un proyecto empresarial también se le conoce como "estudio de preinversión o plan de negocios" (Arboleda Vélez, 2015)

En general, un plan de negocios describe brevemente el futuro como lo percibe el empresario potencial, concretamente es un instrumento que se utiliza para documentar el propósito y los proyectos del propietario respecto a cada aspecto del negocio. El documento puede ser utilizado para comunicar los planes, estrategias y tácticas a sus administradores, socios e inversionistas. También se emplea cuando se solicitan créditos empresariales (Balanko-Dickson, 2007). Es el negocio en papel. Un buen plan comprende:

La recolección de datos (a través de un trabajo de investigación) que son relevantes y pertinentes con todos los aspectos del negocio propuesto,

El análisis de los datos recolectados y, La aplicación de los resultados para minimizar los riesgos en el negocio. (Garzozi, y otros, 2014)

METODOLOGÍA

La metodología empleada para este trabajo está basada en aspectos considerados por los autores Baca Urbina y Arboleda, ésta se desglosa en los apartados de mercado, técnico o funcional, legal, organizacional, económico, financiero, y ambiental.

Figura 1: Metodología del Plan de Negocios

Fuente: Elaboración propia basados en Baca Urbina y Arboleda.

RESULTADOS

Estudio de mercado

Segmentación de mercado meta El estudio de mercado tiene el objetivo de determinar el grado de aceptación que tiene el abono por parte de los productores orgánicos del municipio de Tecamachalco.

Tabla 1: Segmentación de Mercado Abono Orgánico

Variables	Desgloses Típicos
GEOGRÁFICAS	
Unidad geográfica	Mercado local.
Tamaño de la población	1000
Densidad	Urbana, suburbana, rural.
Clima	Su clima es semicálido, subhúmedo y templado con cambios térmicos en los meses de junio y enero, se aprecia una temperatura media anual, de 18º C, con una mínima de 15ºC, y máxima de 21ºC.
DEMOGRÁFICAS	
Sexo	Indistinto
Ciclo de la vida en la Familia	Personas que se dedican a la agricultura orgánica.
Ingreso	3 salarios mínimos en adelante.
Ocupación	Profesionistas y técnicos; dueños del terreno.
Nivel de Instrucción	Instrucción media.
PSICOGRÁFICAS	
Clase social	Media Baja.
Motivos de compra	Requerimiento en su proceso o para sus cultivos.
Personalidad	Conocedor en el área de agricultura.
Beneficios buscados	Economía y conveniencia.
Sensibilidad de factores de mercadotecnia	Calidad, precio y beneficios en la salud de quien lo consume.

Fuente: Elaboración propia.

El resultado del estudio de mercado, revela que el 84% de los agricultores entrevistados conocen el uso del abono orgánico en cultivos como las hortalizas, el resto lo desconocen. Con relación a los tipos de abono orgánico, del cien por ciento, el 70% tiene información sobre el sólido, el 51% del líquido. En conclusión, aunque no existen empresas dedicadas a producir en cantidades considerables de abonos orgánicos en la región, las personas los conocen y podrían no rechazarlos.

Análisis de la Demanda y la Oferta

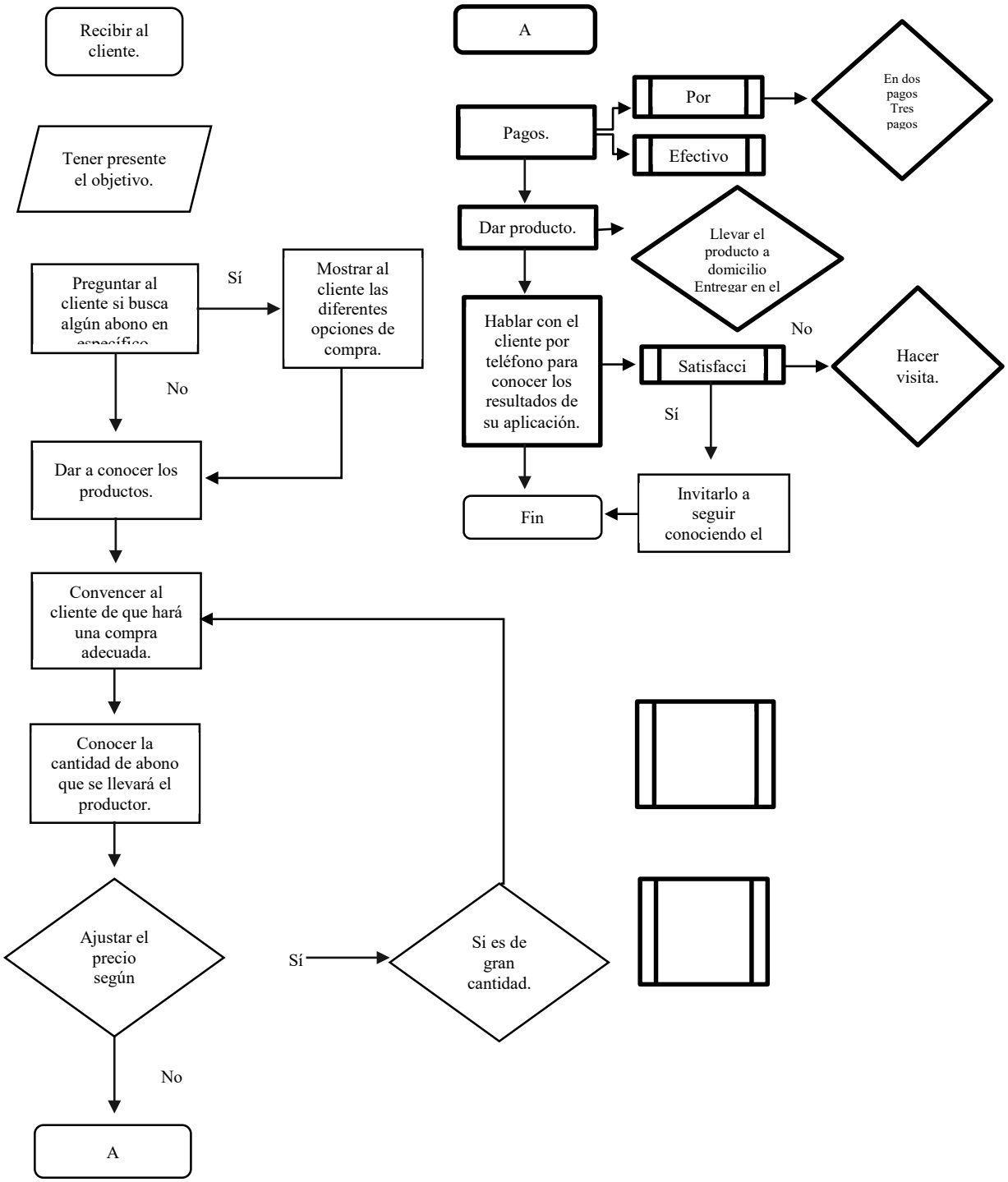
De acuerdo con la información proporcionada por los entrevistados, existen alrededor de 1000 agricultores que aplican el abono orgánico que ellos mismos producen en muy baja escala y sin las especificaciones de calidad. Precisamente tienen que cubrir sus necesidades de esta manera, por la falta de empresas dedicadas la producción y/o venta de este tipo de productos en el municipio de Tecamachalco. Para cubrir dicha necesidad, se tienen las siguientes propuestas de mejora.
Estrategias

Constitución legal de la empresa: Una de las principales actividades clave que se debe realizar para poner en marcha un negocio, es la constitución legal de éste, con el fin de establecer el marco legal y jurídico que la va a regir, por tanto, tener una razón social, la cual en este proyecto, será constituida como una Sociedad de Responsabilidad Limitada (S.R.L.)

Estrategia de distribución del producto de los abonos orgánicos: Esta estrategia está basada en la cobertura a la distribución de acuerdo al número de intermediarios, siendo la más adecuada, pues la empresa busca el mayor número de ventas posibles en múltiples centros de almacenamiento para asegurar la máxima cobertura del territorio donde éstas se realizarán. Esta estrategia es apropiada para productos de compra corriente como es el caso de los abonos orgánicos, materias primas básicas, y servicios de débil implementación, teniendo como ventaja maximizar la disponibilidad del producto y proporcionar gran participación en la compra, debido a la elevada difusión de la marca.

Proceso de venta : Para asegurar la venta del producto en el mercado meta, constituido por los grandes productores de hortalizas de la subregión Acatzingo-Tecamachalco, que diariamente cubren las necesidades de la Central de Abastos de Huixcolotla, se procederá a brindar la información detallada de la sustentabilidad del uso de abono orgánico, de manera amable se responderán a las dudas sobre su aplicación, así como se especificarán las diferentes presentaciones que se ofrecen con el propósito de alcanzar fuertes cantidades de ventas. Al efectuar la venta al menudeo, los precios no bajarán a menos que la cantidad adquirida por el productor sea elevada, se podría negociar su disminución. Se aceptará la opción de pagos posteriores a la entrega de producto, asimismo debe dársele un seguimiento al destino del producto entregado, buscando identificar la efectividad sustentable del abono para el comprador, esto se realizará por medio de visitas o llamadas telefónicas, preguntando los resultados que ha obtenido el productor con su uso y de esta manera detectar cómo y dónde mejorar en el servicio de venta.

Figura 2: Diagrama de Flujo: Proceso de Venta



Fuente: Elaboración propia.

Estrategias de la Fuerza de Ventas: Respetuoso, amable, empático, conocimiento extenso del producto, poder de convencimiento y negociación, poner atención en lo que dice el cliente y no subestimarlo.

Estudio técnico : Debido a las situaciones que se puedan presentar con los materiales necesarios para la producción de abono orgánico, se elabora un plan de compras y adquisiciones que garantice su obtención con los proveedores. Por eso, las compras tendrán que realizarse bajo contrato con lo cual se estaría reduciendo el riesgo que implica la negociación, estipulando claramente en las cláusulas el proceso de compra-venta efectiva.

Plan de compras y adquisiciones: El plan de compra de la organización de los abonos orgánicos está presupuestada mensualmente para evitar los problemas al momento de comprar las materias primas que se necesitan para llevar a cabo el proceso de producción de los tres tipos de abonos; en la tabla siguiente se muestran los materiales más importantes.

Tabla 3: Plan de Compras

Nombre	**Recursos Aprobados**	**Modalidad de Contratación**	**Mes Proyectado de Compra**	**Unidad de Medida**	**Cantidad**	**Valor Unitario**	**Área Responsable**
Gastos generales	$ 5000						
Estiércol seco de vaca, gallina, borrego	400	Directo	Enero	Costales con capacidad de 50 Kg	20	20	Finanzas
Estiércol fresco de bovino	250	Directo	Enero	Kg	50	5	Finanzas
Zacate	1000	Directo	enero	Pacas	20	50	Finanzas
Tierra	400	Directo	Enero	Costales con capacidad de 50 Kg	20	20	Finanzas
Carbón	300	Directo	Enero	Costales con capacidad de 50 Kg	6	50	Finanzas
Maíz molido	150	Directo	Enero	Costales con capacidad de 50 Kg	1	150	Finanzas
Desechos de papel	200	Directo	Enero	Kg	20	10	Finanzas
Agua	90	Directo	Enero	Litros	3000	0.03	Finanzas
Renta de la camioneta	200	Directo	Enero		1	200	Finanzas
Impresión de 1 millar de volantes	500	Directo	Enero	Piezas	1000	0.5	Finanzas

Fuente: Elaboración propia.

Aspecto legal: El negocio se llama Biosoli Sociedad de Responsabilidad Limitada (S.R.L), esto debido a que los integrantes del grupo son los que aportarán el capital para llevar a cabo el proyecto. En la Sociedad de Responsabilidad Limitada, el capital, que estará dividido en participaciones sociales, se integrará por las aportaciones de todos los socios quienes no responderán personalmente de las deudas sociales. La responsabilidad quedará limitada al capital aportado.

Diagnóstico : Con el propósito de identificar los factores que impactan al negocio en su entorno externo e interno, se aplicó el análisis FODA

Tabla 4: Análisis FODA de la Organización

Fortalezas	Debilidades
F1. Grupo de trabajo comprometido con la producción de abono orgánico. F2. Abono 100% natural. F3. Disponibilidad monetaria por parte de los integrantes para iniciar el plan de negocios de empresa. F4. Asesoramiento Técnico Profesional por parte de docentes de la UT Tecamachalco. F5. Apoyo con transporte para trasladar la materia orgánica y demás materiales necesarios para su producción. F6. Materia prima disponible. F7. El terreno es propio. F8. Se conoce el proceso de producción de abono orgánico. F9. Tiene establecida una estructura organizacional. F10. Tiene un plan estratégico de mercadotecnia.	D1. Instalaciones poco aptas para la elaboración de abono orgánico. D2. Inconformidad por parte de los participantes al ver el producto final. D3. Falta de comunicación apropiada dentro del grupo, provocando fricciones internas. D4. Las personas quienes conformarán la empresa están estudiando. D5. No tiene logotipo. D6. Lo canales de comunicación no están bien diseñados. D7. No está constituida legalmente. D8. Falta de equipos, herramientas y materiales para la producción.
Oportunidades	Amenazas
O1. Productores agrícolas y orgánicos en la región. O2. En la región hay pocos productores de abono orgánico. O3. La materia prima requerida se localiza en la región y éstas son accesibles. O4. La existencia de plazas cercanas donde se puede negociar el precio de la materia prima a utilizar. O5. Notarias públicas que regulan la constitución de empresas. O6. Bancos y financieras que otorgan créditos o financiamientos. O7. Incremento de la demanda causada por el uso de abonos orgánicos. O8. Más presión social por el uso de abonos orgánicos que ayuden a mejorar los suelos. O9. Mala reputación de empresas como Monsanto. O10. Publicidad que fomenta el uso de abonos orgánicos como alternativa en la producción agrícola. O11. Programas gubernamentales a través de subsidios para el campo.	A1 Ataque de insectos característicos del sector como: hormigas, coleópteros. A2 Las lluvias que hacen que el proyecto se retrase, o incluso, eche a perder el abono. A3 Incremento de precio de la materia prima. A4. Devaluación económica. A5. Monsanto. A6. Cambios climáticos. A7. Cambio de regulaciones gubernamentales. A8. Posibilidades de desastres naturales. A9. Incremento de los precios de insumos. A10. Competencia.

Fuente: Elaboración propia.

El resultado obtenido indica que existen fortalezas y oportunidades que el grupo puede aprovechar para poner en marcha la idea de la creación de la empresa. Asimismo, tienen garantizado el asesoramiento técnico por parte de los profesores capacitados en agricultura, así como la posible constitución legal de la empresa.

Filosofía

Misión

Somos una empresa dedicada a la producción y comercialización de abonos orgánicos, brindando confianza y seguridad por la excelente materia prima utilizada, logrando la satisfacción y crecimiento social y económico del productor de campo, así mismo al de la organización, cuidando siempre del medio ambiente donde nos desenvolvemos.

Visión

Ser los mejores productores de abono orgánico en el municipio de Tecamachalco, distribuyendo la cantidad apropiada para la sustentabilidad de la producción del campo.

Objetivo General

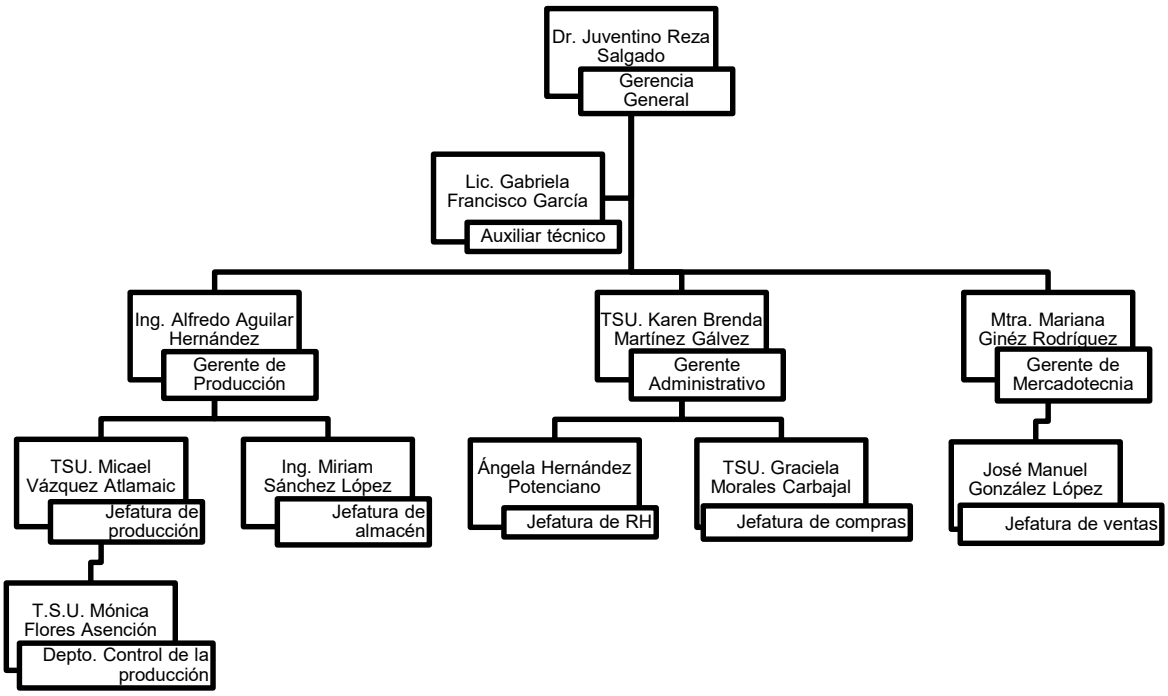
Elaborar un plan de negocios para la producción y comercialización de abonos orgánicos que brinde la confianza y seguridad de uso para el productor del campo en Tecamachalco y su zona de influencia.
Objetivos específicos

Efectuar el estudio de mercado: producto, plaza, precio y promoción.
Realizar el estudio técnico.
Calcular los indicadores económico-financieros.
Producir abono orgánico sólido y líquido.

Estudio Organizacional

La estructura organizacional es la distribución formal de los empleos dentro de la empresa. Después de analizar las habilidades, competencias y profesión que tienen las personas que la integran, queda definida de la siguiente manera:

Figura 3: Estructura Organizacional



Fuente: Elaboración propia.

Tabla 5: Perfiles de Puesto

Nombre de la Persona	Cargo en el Organigrama	Habilidades del Socio
Juventino Reza Salgado	Gerente general	Facilidad de palabra, comunicación efectiva, liderazgo, resolución a problemas, emprendedor, saber manejar conflictos, saber escuchar, saber delegar responsabilidades, planear, organizar, controlar y ejecutar actividades.
Gabriela Francisco García	Técnico auxiliar	Conocimiento del proceso de producción del producto, analítico, emprendedor, resolución de problemas, iniciativa propia, toma de decisiones, conocimientos de herramientas de medición, control y seguimiento.
Alfredo Aguilar Hernández	Gerente de producción	Conocimiento del proceso de producción del producto, resolución de problemas, delegar responsabilidades, saber escuchar, conocimiento sobre los materiales tratados en el proceso.
Micael Vázquez Atlamaic	Jefe de producción	Conocimiento del proceso de producción del producto, trabajo en equipo, liderazgo, comunicación efectiva, conocimiento sobre los materiales tratados durante el proceso, manejo de grupos.
Miriam Sánchez López	Jefe de almacén	Trabajo en equipo, analítico, resolución de problemas, iniciativa propia, alto grado de compromiso y toma de decisiones.
Mónica Flores Asención	Depto. de control de la producción	Trabajo en equipo, iniciativa propia, analítica para la toma de decisiones, alto grado de compromiso y responsable, liderazgo y habilidad negociadora.
Karen Brenda Martínez Gálvez	Gerente Administrativo	Saber comunicarse efectivamente, poder negociador, conocedor de la economía, de procesos administrativos y herramientas de control y seguimiento.
Graciela Morales Carbajal	Jefatura de compras	Conocimiento del área, analítico, resolución de problemas, trabajo en equipo, liderazgo, responsable, empático, escucha efectiva y negociador.
Ángela Hernández Potenciano	Jefatura de RH	Facilidad de palabra, comunicación efectiva, manejo de conflictos, escucha y comunicación efectiva, iniciativa propia, negociador, alto grado de compromiso y responsabilidad.
Mariana Ginéz Rodríguez	Gerente de Mercadotecnia	Conocer mercados, estar actualizado en el área de publicidad, marketing y comercialización, también conocer de las innovaciones y necesidades del cliente, conocimiento de diseño gráfico, creatividad.
José Manuel González López	Jefe de ventas	Facilidad para hablar, innovador, creatividad, voz de convencimiento, manejo y conocimiento de la publicidad.

Fuente: Elaboración propia.

Antecedentes del Negocio

El proyecto para la producción de los tres tipos de abonos orgánicos, surge como una actividad iniciada en la Carrera de Agricultura Sustentable y Protegida de la Universidad Tecnológica de Tecamachalco, en el mes de enero del año 2014, impulsado por un grupo de cinco estudiantes de la misma carrera. Actualmente lo integran seis, quienes buscan contribuir al beneficio de los agricultores de la región con la venta de estos productos a un precio menor al de los fertilizantes químicos y también generar sus propios recursos económicos. El negocio se llama Biosoli S.R.L.

Descripción del Negocio y Localización

Este proyecto se enfoca a la conservación del ambiente, ya que la producción se lleva a cabo con desechos orgánicos. Además, el éxito estaría garantizado debido a la poca cantidad de competidores que elaboran este tipo de abono en la región; los únicos serían los establecimientos de fertilizantes químicos que ofrecen productos a precios más elevados. La empresa estará ubicada en la calle 7 oriente #2, Col. Centro, Xochimilco, Tecamachalco, Puebla C.P. 75480; su giro será de producción y comercialización.

Estudio Económico – Financiero

De acuerdo con el presupuesto de inversión elaborado para la implementación del plan de negocios, se necesita una inversión total de $ 247, 219.35 con un capital de trabajo de $ 4, 456.00. El flujo de efectivo es el presupuesto que muestra las entradas y las salidas de efectivo que se tiene planeadas por parte de la

empresa para cubrir sus necesidades, en este caso se ha presupuestado durante cinco años, que es el tiempo de vida del proyecto.

Tabla 6: Flujo de Efectivo

Flujo de Efectivo						
Concepto	Año 0	Año 1	Año 2	Año 3	Año 4	Año 5
Ventas Totales		$ 195,200.00	$ 204,960.00	$ 215,208.00	$ 225,968.40	$ 237,266.82
Valor de Rescate (Salvamento)						$ 10,280.65
Ingresos Totales		$ 195,200.00	$ 204,960.00	$ 215,208.00	$ 225,968.40	$ 247,547.47
Costos Fijos		$ 116,688.00	$ 122,522.40	$ 128,648.52	$ 135,080.95	$ 141,834.99
Costos Variables		$ 6,200.00	$ 6,510.00	$ 6,835.50	$ 7,177.28	$ 7,536.14
Costos Totales		$ 122,888.00	$ 129,032.40	$ 135,484.02	$ 142,258.22	$ 149,371.13
Compra de Activos Fijos	$ 236,063.35					
Compra de Activos Diferidos	$ 6,700.00					
Compra de Capital de Trabajo	$ 4,456.00					
Total de Inversión Inicial	$ 247,219.35					
Saldo Final	-$ 247,219.35	$ 72,312.00	$ 75,927.60	$ 79,723.98	$ 83,710.18	$ 98,176.34
Saldo Acumulado	-$ 247,219.35	-$ 174,907.35	-$ 98,979.75	-$ 19,255.77	$ 64,454.41	$ 162,630.75

Fuente: Elaboración propia.

Tabla 7: Análisis de Rentabilidad

Actualización del Dinero o Análisis de Rentabilidad							
Año	**Ingresos**	**Costos**	**Flujo de efectivo**	**Tasa (1+t)-n**	**Ingresos actualizados**	**Egresos actualizados**	**Ing-Egr**
Año 0	$ -	$ -	-$ 247,219.35	1	$ -	$ -	$ -
Año 1	$ 195,200.00	$ 122,888.00	$ 72,312.00	0.90909091	$ 177,454.55	$ 111,716.36	$ 65,738.18
Año 2	$ 204,960.00	$ 129,032.40	$ 75,927.60	0.82644628	$ 169,388.43	$ 106,638.35	$ 62,750.08
Año 3	$ 215,208.00	$ 135,484.02	$ 79,723.98	0.7513148	$ 161,688.96	$ 101,791.15	$ 59,897.81
Año 4	$ 225,968.40	$ 142,258.22	$ 83,710.18	0.68301346	$ 154,339.46	$ 97,164.28	$ 57,175.18
Año 5	$ 247,547.47	$ 149,371.13	$ 98,176.34	0.62092132	$ 153,707.50	$ 92,747.72	$ 60,959.78
Total	**$ 1,088,883.87**	**$ 679,033.77**	**$ 162,630.75**	**$ 4.79**	**$ 816,578.89**	$ 510,057.86	**$ 306,521.03**
		VAN	$162,504.80				
		TIR	19%				
		R B/C	1.60095345				

Fuente: Elaboración propia.

El análisis de rentabilidad muestra los ingresos, egresos, flujo de efectivo, tasa de inflación, los ingresos actualizados, egresos actualizados y finalmente tenemos el resultado de la resta de los ingresos actualizados menos los egresos actualizados. Con estos datos, se tienen los indicadores más importantes: El VAN ($162,504.80), indica que el proyecto es aceptable, debido a que es mayor a cero; TIR (19%), revela que el

proyecto es aceptable, ya que es mayor a la TREMA (15%); R B/C (1.60), el proyecto se acepta, debido a que por cada $1 peso invertido se obtendrá una ganancia de $0.60 centavos.

Estudio Ambiental

La situación ambiental que enfrenta el estado de Puebla, lo informa la Comisión Nacional Forestal (2014), de la manera siguiente: el 70% del suelo del Estado presenta problemas de degradación en sus diferentes niveles, desde ligera a extrema, el 18% son terrenos desérticos, rocosos, zonas improductivas, y tan solo 12% mantiene actividades productivas sin degradación aparente. Debido al deterioro ambiental imperante, surge la necesidad de proteger los recursos naturales y una de las alternativas viables es disminuir la dependencia de productos químicos artificiales en el sector agrícola, esto obliga a buscar alternativas fiables y sostenibles. Desde esta perspectiva la agricultura ecológica le da gran importancia a los abonos orgánicos, ya que se están utilizando en cultivos intensivos con el propósito de mejorar diversas características físicas, químicas y biológicas del suelo, y en este sentido, este tipo de productos juegan un papel fundamental. Por lo tanto, con el establecimiento del plan de negocios socialmente responsable que se impulsa, se estará contribuyendo a recuperar y conservar el suelo agrícola de la zona de influencia de la región Acatzingo-Tecamachalco.

CONCLUSIONES

El plan de negocios de abonos orgánicos como el sólido "Bocashi y Humus", y el líquido "Biol" en la zona de influencia Acatzingo-Tecamachalco, Pue., son factibles de producirse y comercializarse, por sus características particulares de mejorar la fertilidad y recuperación del suelo agrícola, contribuyendo a la sustentabilidad de la región. Además, todos los elementos pertinentes para su ejecución aseguran y garantizan la viabilidad, ya que los indicadores de rentabilidad calculados así lo corroboran.

LIMITACIONES

Dentro de este apartado, es importante resaltar que el número reducido de planes de negocios de producción y comercialización de abono orgánico implementado en la zona de influencia escasean. Además, se carece de información precisa de la recuperación de suelos con su uso.

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LAS TIC, LA INNOVACIÓN Y LOS EFECTOS EN LA COMPETITIVIDAD DE LA PYME

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RESUMEN

En la actualidad las tecnologías de la información y comunicación son un factor determinante para las actividades de innovación en la pequeña y mediana empresa. Estas se han vuelto imprescindibles en las operaciones cotidianas de las organizaciones, principalmente en las estrategias corporativas y en el logro de la competitividad. La literatura señala que las herramientas tecnológicas son generadoras de crecimiento económico, ventaja competitiva y crecimiento organizacional, tanto para los grandes corporativos como para las pequeñas y medianas empresas. En este trabajo, la muestra está conformada por 100 empresas del sector industrial y de servicios de la ciudad de Guaymas Sonora (México). El objetivo principal del trabajo es analizar la influencia que tienen las TIC (infraestructura y operatividad) sobre la innovación y a su vez como la innovación influye sobre la competitividad tecnológica en las pequeñas y medianas empresas. Los hallazgos indican que la infraestructura y operatividad de las TIC tienen una influencia positiva y significativa sobre las actividades de innovación. Además la innovación (productos, procesos y gestión) manifiesta una influencia positiva y significativa sobre la competitividad tecnológica.

KEYWORDS: TIC, Innovación, Competitividad, Pyme

ICT, INNOVATION AND EFFECTS ON COMPETITIVENESS OF SMEs

ABSTRACT

Today the information technology and communication are crucial for innovation activities in the small and medium enterprise factor. These have become indispensable in the daily activities of organizations, mainly in corporate strategies and the achievement of competitiveness. The literature indicates that technological tools are generating economic growth, organizational growth and competitive advantage for both large corporations and for small and medium enterprises. In this paper, the sample consists of 100 companies in the industry and services sector of the city of Guaymas Sonora (Mexico). The main objective of the paper is to analyze the influence of ICT (infrastructure and operational) on innovation and in turn influences as technological innovation competitiveness in small and medium enterprises. The findings indicate that the infrastructure and operation of ICT have a significant positive influence on innovation activities. Moreover, innovation (products, processes and management) expresses a positive and significant influence on technological competitiveness.

JEL: 01, 02, 031, 032, 033

KEYWORDS: ICT, Innovation, Competitiveness, SMEs

INTRODUCCIÓN

Las TIC en diferentes organizaciones con el soporte de procesos, sistemas, técnicas y herramientas permiten una mejor toma de decisiones empresariales (Wang, Chen, & Benitez-Amado, 2015). En las empresas

grandes y pequeñas el futuro estará determinado por la capacidad de uso y por los recursos destinados a la inversión en TIC (Abdallah, 2010). La preocupación de las empresas de diferentes países sobre la infraestructura tecnológica se centra en las tasas de retorno de inversión y la identificación de fuentes de financiación (Juma, 2015). Con el apoyo de un adecuado equipo y soporte en TIC, las organizaciones están día a día en la búsqueda de una mayor competitividad (Aguilera Castro & Riascos Erazo, 2009). Las pequeñas y medianas empresas (Pymes), tienen un papel central en la economía mundial, son dinámicas, fácilmente adaptable, flexibles y son consideradas como uno de los factores clave que impulsan el crecimiento económico, la creación de empleo y la innovación (de Rassenfosse, 2011). Alrededor del 90% de todos los negocios en la economía global son Pyme; su participación en el total del empleo en el sector privado es entre el 61% y 81% (Bank, 2013).

Las teorías modernas de crecimiento reconocen el papel de la innovación como elemento central de la mejora del crecimiento y la productividad (Bank, 2015). La infraestructura tecnológica, permite un mejor y rápido desarrollo y crecimiento de la empresa, se incrementan sus operaciones, se mejoran los procesos, los productos y fortalecen los procesos organizacionales (Beynon-Davies, 2013). Además la operatividad eficiente y una adecuada gestión de las TIC, ayudan a las organizaciones a optimizar sus recursos y las conduce a obtener una fuerte ventaja competitiva (Hanna, 2009). El uso de TIC en cualquier fase de la actividad empresarial, permiten la reducción de costos de administrativos y operativos (Bocanegra Gastelum & Vázquez Ruiz, 2010). La finalidad de este trabajo es analizar empíricamente el efecto que tienen la infraestructura y la operatividad de las TIC, sobre la Innovación y a su vez como la Innovación, ejerce influencia sobre la competitividad (TI) en la Pyme. Las preguntas de investigación que tratamos de responder son: 1) ¿Las TIC (infraestructura), tienen influencia sobre las prácticas de innovación en la Pyme?, 2) ¿Cuál es el grado de influencia de las TIC (operatividad) sobre la innovación en la Pyme? y 3) ¿La Innovación en la Pyme ejerce un alto impacto sobre la competitividad tecnológica? La investigación se ha estructurado a través de: 1) la revisión de literatura, y desarrollo de hipótesis para su análisis; 2) la segunda sección se describe la metodología, la muestra y la justificación de las variables en estudio; 3) la tercera sección se examinan los resultados obtenidos y 4) finalmente se exponen las principales discusiones y conclusiones.

REVISIÓN DE LITERATURA Y DESARROLLO DE HIPÓTESIS

Las TIC (infraestructura) y la Innovación: Una de las áreas que más ha despertado el interés de las empresas y de los gobiernos es el papel que las inversiones públicas en infraestructura y en la innovación (Minshall, Kouris, Mortara, Schmithausen, & Weiss, 2014). El paradigma de la innovación abierta implica que cualquier tipo de empresa vendrá a depender cada vez más de las conexiones externas (con las universidades, proveedores, competidores, los fondos de capital de riesgo, clientes, etc.) para crear y capturar valor a través de una cadena de valor (Bleda, Morrison, & Rigby, 2013). La posición de la organización en una red permite y limita las oportunidades de acceso al conocimiento externo y nuevos mercados, e influye en la probabilidad del conocimiento recibido (Minshall et al., 2014). Estudios empíricos indican que la implementación de las TIC en las organizaciones, especialmente en las pymes, los responsables de esta actividad deben tener mucho cuidado en: 1) integrar las nuevas herramientas tecnológicas a los procesos de trabajo e implementar un método sistematizado con el fin de evitar riesgos, 2) diseñar una adecuada capacitación del personal y 3) asegurarse del buen funcionamiento y desempeño de las nuevas herramientas de trabajo (Guzmán, Peñalba, & Morejón, 2013). Con lo anterior queda de manifiesto que las TIC en las Pymes permiten incrementar la actividad innovadora (Guzmán et al., 2013; Pérez-López & Alegre, 2012). Recientemente, las nuevas TIC basadas en servicios se han convertido en un motor de innovación en una de las áreas más importantes para la competencia global, con ejemplos sobresalientes en muchas industrias como: los motores de búsqueda (Google), subastas (eBay), juegos (World of Warcraft), música (iPod) y servicios de viajes (Hotels.com) (Bygstad & Aanby, 2010; Seo, Lee, Hur, & Kim, 2012). De lo anterior realizamos el siguiente planteamiento hipotético: H1) A mayor infraestructura en TIC, existe un mayor nivel de innovación en la Pyme.

Las TIC (operatividad) y la capacidad de Innovación en la Pyme: Los avances tecnológicos y especialmente los enmarcados en el desarrollo de las TIC, han orientado el futuro de la organización con diversas herramientas, entre las que se encuentran los sistemas de información integrados, la minería de datos y los sistemas inteligentes (Aguilera Castro & Riascos Erazo, 2009). Estas herramientas, conducen al logro de un mejor desarrollo innovador (Asare, Gopolang, & Mogotlhwane, 2012). La innovación está relacionada con el descubrimiento de nuevos mercados, la introducción de la nueva estructura organizativa, la tecnología de modificación permanente, la introducción de nuevas tecnologías, la introducción de nuevos productos y servicios, la modificación de los productos actuales, descubrimiento de nuevos recursos y la introducción de nuevos métodos de trabajo (Altuna et al., 2015; Petrevska Nechkoska, 2015). Estudios empíricos señalan que la inversión en investigación y desarrollo (I+D) por parte de las empresas, es en realidad la oportunidad tecnológica lo que más influye en estas decisiones empresariales (Viñals & Rodríguez, 2013). Otros estudios señalan que el acceso y uso de las nuevas tecnologías ligadas a Internet les puede permitir a las Pymes competir en un mercado cada vez más abierto y competitivo (Castillo & García, 2013; Tetteh & Burn, 2001). Las Pymes industriales más eficientes y con mejores resultados se caracterizan por tener una posición tecnológica fuerte-buena, contar con certificación de calidad y hacer un mayor uso de Internet (tener página web y realizar operaciones con sus clientes y proveedores por este medio) (Aragón Sánchez & Rubio Bañon, 2005). Algunos investigadores afirman que las TIC y la innovación influyen sustancialmente en los resultados de la empresa y han demostrado que es el factor clave para la supervivencia, el crecimiento y el desarrollo de la Pyme (Kuo & Chao, 2014; Ollo-López & Aramendía-Muneta, 2012). En función a la revisión teórica y empírica se plantea la siguiente hipótesis: H2) A mayor gestión y operatividad en TIC, existe una mayor capacidad de innovación en la Pyme.

La Innovación y la Competitividad en la Pyme: La innovación ha sido interpretada como un proceso dentro de una organización que se centra en ganar ventaja competitiva en el mercado y más para las Pymes (Lahi & Elenurm, 2014). Las empresas con mayor ventaja competitiva logran mayores rendimientos, debido a sus valiosos recursos y capacidades, que son únicos y difícil de imitar, pero la sostenibilidad de estas ventajas competitivas depende de la capacidad innovadora (Al-Ansari, Xu, & Pervan, 2014). Las empresas innovan para acelerar el crecimiento de los ingresos, aumentar la rentabilidad y llegar a ser competitivos (Bigliardi & Galati, 2013). La (I+D) es sin duda un ingrediente importante en la innovación, desarrollándose creatividad y un eficaz dinamismo que beneficia a la compañía (Casalino, Campanelli, Contuzzi, & Ludovico, 2015). La competitividad empresarial está asociada a lo que ocurre fuera de la organización (políticas gubernamentales, estructura económica del país, características del mercado, variables regionales), pero depende estrechamente del desempeño interno de la misma entidad (Mora-Riapira, Vera-Colina, & Melgarejo-Molina, 2015). Algunas investigaciones hacen mención que la competitividad es el producto de una compleja y dinámica interacción entre el gobierno, las empresas, las instituciones intermediarias y la capacidad organizativa de la sociedad y que además está asociada con la innovación (Martínez-López & Vargas-Sánchez, 2013). El desarrollo de prácticas innovadoras a través de la inversión en tecnologías de información es una de los factores que más fomenta la productividad y la competitividad en las Pymes (Deltour & Lethiais, 2014; Diaconu, 2016; Meigounpoory, Rezvani, & Afshar). Incorporar los avances tecnológicos en las industrias ayuda a crear ventajas competitivas y generar mayor rentabilidad (Hušek, 2015; Setiowati, Daryanto, & Arifin, 2015). Las actividades como los procesos y sistemas de gestión en la organización incrementan la competitividad tecnológica en las organizaciones (Maldonado-Guzman, Hernandez-Castorena, & Aguilera-Enriquez, 2012). Por lo anterior se deriva la siguiente hipótesis: H3. A mayor capacidad para innovar, existe una mayor competitividad tecnológica para la Pyme.

METODOLOGÍA

La estructura y determinación de la muestra ha sido desarrollado en base en los principios del muestreo estratificado para poblaciones finitas. Los sectores que participan en el estudio son: Industria y Servicios. El total de las empresas establecidas en la ciudad de Guaymas Sonora (México) en cada uno de los sectores construidos se ha obtenido a partir de la información proporcionada por el Censo Económico del INEGI

(2014). En la muestra se incluyen empresas de 5 trabajadores a 250 trabajadores. El tamaño muestral fue determinado para lograr que el margen de error máximo para la estimación de una proporción fuese inferior a 0.03 puntos con un nivel de confianza del 95%. La técnica para la recolección de la información fue a través de una entrevista personal (cuestionario) dirigido al gerente de las empresas. El trabajo de campo para la recolección de datos se realizó durante los meses julio a diciembre del año 2015. Finalmente se logró obtener una muestra de 100 empresas (68% sector servicios y 32% industrial).

Medición de las Variables

TIC (infraestructura): Para medir esta variable se ha tomado como referencia los estudios desarrollados por: (Chen & Huang, 2014; Gold & Arvind Malhotra, 2001). Las preguntas se presentan a través de una escala tipo likert de 5 puntos (1=total desacuerdo, 5=total acuerdo). Un total de 4 preguntas son presentadas al gerente de la Pyme, para que responda a través de un cuestionario auto-administrado (ver tabla 1).

Tabla 1: Fiabilidad y Validez (TIC-Infraestructura)

Variable (Infraestructura En TIC)	Carga Factorial	Validación De La Variable
1. Responsable para el control de TIC.	0.651	α de Cronbach = 0.876, Factorial: 1: KMO: 0.779
2. Estrategia, inversión y en el uso de las TIC.	0.774	Varianza explicada: 64.83%, Sig. Bartlett: 0.000
3. Las TI son imprescindibles en las actividades diarias.	0.898	Fiabilidad compuesta 0.877
4. Actualización del hardware y software constantemente.	0.865	

Fuente: Elaboración propia

TIC (Operatividad): A partir de la revisión de la literatura y estudios empíricos se ha tomado como referencia a: (Tippins & Sohi, 2003; Wu, Yin, Yuan, Zhou, & Zhuang, 2010), para determinar las preguntas que miden esta variable. Las preguntas se presentan a través de una escala tipo likert de 5 puntos (1=total desacuerdo, 5=total acuerdo). Un total de 5 preguntas son presentadas al gerente de la Pyme, para que responda a través del cuestionario auto-administrado (ver tabla 2).

Tabla 2: Fiabilidad y validez (TIC-Operatividad)

Variable (Tic: Operatividad)	Carga Factorial	Validación De La Variable
1. Conocimientos técnicos en sistemas de computación	0.752	α de Cronbach = 0.778, Factorial: 1: KMO: 0.775
2. Sistemas de cómputo para analizar información del cliente	0.663	Varianza explicada: 59.69%, Sig. Bartlett: 0.000
3. Sistemas de video-teleconferencia	0.740	Fiabilidad compuesta: 0.877
4. Uso de TICS, para el marketing	0.657	AVE: 502
5. Uso de intranet y pizarras electrónicas	0.895	

Fuente: Elaboración propia

Innovación: A partir de esta revisión de la literatura se ha pedido a los gerentes de las Pymes, que den respuesta a las siguientes preguntas que se desprenden de las variables medidas en una escala tipo likert de 5 puntos (1=total desacuerdo, 5=total acuerdo). Esta variable es medida a través de 5 preguntas, adaptadas de: Manual (De Oslo, 2005), ver tabla 3.

Tabla 3: Fiabilidad y Validez (Innovación)

Variable (Innovación)	Carga Factorial	Validación de la Variable
1. Cambios en productos y/o servicios	0.812	α de Cronbach = 0.874, Factorial:1: KMO: 0.815
2. Introducción innovadora para mejora de la comercialización	0.805	Varianza explicada: 66.64%, Sig. Bartlett: 0.000
3. Los cambios y/o mejoras en los procesos	0.840	Fiabilidad compuesta: 0.908
4. La adquisición de bienes y/o equipos, mejoran de los procesos	0.760	AVE: .664
5. El diseño mejora la competitividad	0.855	

Fuente: Elaboración propia

La competitividad en TI. La medida de esta variable se realiza a través de 5 preguntas que se desprenden de las variables medidas en una escala tipo likert de 5 puntos (1=total desacuerdo, 5=total acuerdo). Las preguntas fueron recogidas y adaptadas de los estudios realizados por: (Kanji & e Sá, 2002; Liang, You, & Liu, 2010; Montabon, 2001), (ver tabla 4).

Tabla 4: Fiabilidad y Validez (Competitividad Tecnológica)

Variable (Competitividad Tecnológica)	Carga Factorial	Validación de la Variable
1. Desarrollo de productos y servicios	0.881	α de Cronbach = 0.769, Factorial: 1: KMO: 0.748
2. Desarrollo de procesos de producción y/o servicio	0.699	Varianza explicada: 59.74%, Sig. Bartlett: 0.000
3. Planificación de proyectos	0.682	Fiabilidad compuesta: 0.832
4. Desarrollo de tecnología de información	0.703	AVE: .556
5. Desarrollo de productos y servicios	0.881	

Fuente: Elaboración propia

Variables de Control

El tamaño de la empresa: esta variable se midió a través del número medio de empleados del año 2015. Para esta variable se ha hecho una categorización de las empresas en pequeña (49%), mediana (48%) y grande (3%), de acuerdo a la Secretaría de Economía SE (2010). La formación del gerente: fue medida a través del grado académico y/o de estudios del gerente de las empresas (Educación básica 14%, Educación Universitaria 86%).

RESULTADOS

Para validar las hipótesis presentadas en la investigación y verificar la relación entre las TIC, la innovación y la competitividad se utilizó el modelo de regresión lineal por MCO. Para realizar el contraste de las hipótesis se desarrollaron los siguientes modelos: 1) Innovación¡ = b0 + b1 TIC (infraestructura)¡ + ε¡, 2) Innovación¡ = b0 + b1 TIC (operatividad)¡ + ε¡, 3) Competitividad (TI)¡ = b0 + b1 Innovación¡ + ε¡,. De acuerdo al análisis de regresión realizado, se observan los resultados sobre la relación entre las dimensiones de las TIC (infraestructura) y la innovación empresarial (H1). Se puede apreciar que la infraestructura en TIC muestra efectos positivos y significativos sobre las actividades de innovación en la Pyme (β=0.496, $p<0.001$). Además, el tamaño de la empresa manifiesta una influencia no significativa sobre la innovación en la Pyme (β=0.027). La formación del gerente no muestra influencia positiva ni significativa sobre la innovación (β=-0.074). Para validar el modelo de regresión lineal de la hipótesis H1 se ha contrastado la R^2 ajustada con un valor de (0.222) y valores en F de (10,420***). Las variables independientes del modelo de regresión lineal muestran un valor de inflación de la varianza (VIF) cercano a la unidad de (1,082)

descartando la presencia de multicolinealidad. Con respecto a la la relación entre las dimensiones de las TIC (operatividad) y la innovación empresarial (H2). Se puede observar que la operatividad en TIC manifiesta efectos positivos y significativos sobre las actividades de innovación en la Pyme (β=0.371, $p<0.001$). Además, la edad de la empresa y la formación del gerente no muestran influencia positiva ni significativa sobre la innovación, de acuerdo a los valores de (β=-0.038) y (β=-0.336). Para validar el modelo de regresión lineal de la hipótesis H2 se ha contrastado la R^2 ajustada con un valor de (0.124) y valores en F de (4,352***).

Del mismo modo, las variables independientes del modelo de regresión lineal muestran un valor de inflación de la varianza (VIF) cercano a la unidad de (1,097) descartando la presencia de multicolinealidad. Finalmente, los resultados de la relación entre la innovación y la competitividad en (TI) (H3). La innovación en la Pyme ejerce efectos positivos y significativos sobre la competitividad en TI dentro de la organización (β=0.584, $p<0.001$). La edad de la empresa no muestra influencia significativa sobre la innovación, de acuerdo a los valores de (β=-0.072). En adicción, la formación del gerente, presenta una influencia positiva y significativa sobre la competitividad de la Pyme (β=0.189, $p<0.01$). Para la validez del modelo de regresión lineal de la hipótesis H3, hemos contrastado la R^2 ajustada con valor de (0.132) y un valor en F de (22,510***). Del mismo modo, las variables independientes del modelo de regresión lineal muestran un valor de inflación de la varianza (VIF) cercano a la unidad de (1,041) descartando la presencia de multicolinealidad.

CONCLUSIONES

En esta sección, discutimos nuestros resultados en el contexto de la literatura sobre las TIC en la innovación y los efectos que ejerce en la competitividad de la Pyme. Esta investigación comprueba que las TIC, mejoran significativamente las prácticas de innovación, principalmente: 1) ayudan en la mejora de los procesos, 2) se crean y mejoran productos, 3) y se consolida la inversión en I+D (Battistella, De Toni, & Pillon, 2015; Tseng, 2008). Además la innovación es un conductor excelente para alcanzar una fuerte ventaja competitiva tecnológica en la Pyme (Altuna et al., 2015). En primer lugar, enunciamos que el resultado con mayor impacto es que la infraestructura en TIC, influyen positiva y significativamente en las actividades de innovación de la Pyme, estos resultados están alineados con la literatura y con los estudios empíricos (Hausman, 2005; Wadhwa, 2014). Con respecto a la relación que tiene la operatividad y/o la gestión de las TIC, con las prácticas de innovación en las Pymes encontramos una influencia positiva y significativa, resultados que se asemejan con los estudios de: West and Bogers (2014) y Petrevska Nechkoska (2015), indicando que mientras exista un buen manejo y operatividad de las TIC y bajo una misma dirección, se incrementa la innovación en la Pyme.

También, se ha analizado la influencia que tiene la innovación sobre la competitividad tecnológica, concluyendo que existe una relación positiva y significativa. Estos hallazgos son semejantes con lo revisado en la literatura y en los estudios empíricos (Ismail, 2015; Niosi, 2008; Roy & Sivakumar, 2012). Finalmente encontramos una relación positiva y significativa para la relación entre la variable de control: Formación del gerente, con respecto a la competitividad tecnológica, resultado que tiene similitud con lo publicado por la OECD (2014), señalando que a mayor entrenamiento y preparación académica de los directivos de las empresas se logran mayores resultados y una mayor productividad. Por otro lado, no se encontró evidencia empírica para la relación entre el tamaño de la empresa con la innovación, ni con la competitividad tecnológica en la Pyme.

Implicaciones y Limitaciones

Del análisis anterior hemos detectado algunas implicaciones que pueden fortalecer la estructura de la organización y la competitividad de la Pyme. Por lo tanto acotamos que los directivos de las empresas deberán invertir en infraestructura de las TIC, como parte de una estrategia corporativa que permita mejorar

los procesos, lograr los objetivos y obtener una ventaja competitiva (Rathakrishnan, 2010). En un corto y mediano plazo una adecuada operatividad tecnológica, permite estar a la vanguardia en el uso de las nuevas TIC, y su incorporación en los procesos de innovación y así llegar a ser más competitivos (Cruz-Cunha et al., 2010; Higón, 2012). La investigación exhibe algunas limitaciones y por otro lado abre el camino para seguir en el desarrollo de futuras líneas de investigación. La primera limitación que presenta el trabajo es el tamaño de la muestra utilizada, ya que solamente se ha considerado la opinión de 100 directivos y/o gerentes de la Pyme, pudiendo contemplar a futuro a un mayor número de organizaciones. La información puede estimular el sesgo de los resultados, esto debido a que los datos fueron obtenidos de percepciones subjetivas emitidas por los directivos y/o gerentes de la Pyme. En segundo lugar, la muestra solo ha sido focalizada en las empresas del sector industrial y servicios, pudiendo extenderse a otros sectores productivos. La última limitación considerada en este trabajo es el tipo de análisis estadístico efectuado para la comprobación de las hipótesis (regresión lineal). Para hacer frente a estas limitaciones es importante considerar en el futuro, la mejora del modelo conceptual tanto para las TIC, para la Innovación y para la Competitividad mediante la inclusión de un mayor número de constructos. Dado que las TIC son determinantes para la supervivencia, innovación y competitividad de la Pyme. Es importante continuar en esta misma dirección y desarrollar estudios que contemplen la siguiente temática: 1) el uso de las nuevas TIC, en la generación de capital intelectual y, 2) analizar el efecto que ejercen sobre las estrategias de marketing digital en la Pyme.

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MEDICIÓN DEL POTENCIAL TURÍSTICO DE AVENTURA EN GUERRERO NEGRO B.C.S. MÉXICO

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RESUMEN

El área de estudio de la presente investigación se encuentra en la zona norte de Baja California Sur México, a pesar de tener una de las actividades turísticas alternativas de mayor relevancia, carece de diversificación de oferta turística, es por ello que se desea aplicar una metodología que permita determinar las actividades de turismo de aventura que se pueden desarrollar en Guerrero Negro. La propuesta metodológica a utilizar debe ser específica al turismo de aventura en la micro región de Guerrero Negro, por lo que, es necesario recomendar que si se desea aplicar ésta en alguna otro sitio, es muy probable que no se obtengan los resultados esperados, para aplicar una propuesta metodológica similar a la que se presenta, se tendrán que tomar en cuenta los valores naturales y culturales que se presenten en ese sitio, de esa manera el resultado será más específico, claro y directo hacia las vocaciones que tendrá el sitio de estudio, llevando al igual que este estudio, una visión que se base menos en lo general y más en lo particular.

PALABRAS CLAVE: Turismo Alternativo, y Desarrollo Económico

MEASUREMENT OF THE ADVENTURE TOURIST POTENTIAL IN GUERRERO NEGRO B.C.S. MÉXICO

ABSTRACT

The study area of the present investigation is located in the northern area of Baja California Sur Mexico, in spite of having one of the alternative tourism activities of greater relevance, lack of diversification of the tourist offer, That is why you want to apply a methodology to determine the activities of adventure tourism that can develop in Guerrero Negro. The methodological proposal to use must be specific to the tourism of adventure in the micro region of Guerrero Negro, therefore it is necessary to recommend that if you want to apply it in any other site, it is very likely that does not produce the expected results, to apply a methodological proposal similar to that presented, you will have to take into account the natural and cultural values that are presented in this site, in this way the result will be more specific, clear and direct toward the vocations that will have the study site, being like this study, a vision that is based less on general and more in particular.

JEL: L830, O180

KEYWORDS: Alternative Tourism, and Economic Development

INTRODUCCIÓN

Sin lugar a dudas el turismo es una de las actividades económicas que mas aportan al Producto Interno Bruto (PIB) de los países, aunado a esto, es posible resaltar que la competitividad tiene un estímulo mayor en sectores tan dinámicos como el turismo, donde las empresas que buscan sobresalir en el sector, se enfrentan al reto de ofertar actividades turísticas que cada vez se torna más limitada debido a la masificación de servicios brindados, mismo que conlleva a reducir la exclusividad de los servicios que son prestados. En

lo que respecta a afluencia turística a nivel mundial se presentó un aumento del 4.4% en 2015, lo que llevó a obtener un total de 1.184 millones, de acuerdo con el último Barómetro OMT (OMT, 2015). En cuanto a divisas se registraron un total de 1,250 miles de millones de dólares a nivel mundial en el 2014 (OMT, 2016). De acuerdo al Barómetro del Turismo Mundial México tuvo un total de 29.3 millones de visitas por turistas en el 2014, que se vio reflejado en un total de 16.2 miles de millones de dólares como producto de las visitas (OMT, 2016). Durante el primer trimestre del 2015 tuvo un total de 2,599.5 visitas (Ruiz Ceseña, 2015), lo que se traduce en un país turísticamente atractivo y que figura entre los favoritos a nivel mundial. De acuerdo con el Barómetro de Turismo Mundial México ocupó el Décimo Quinto puesto en lo que a llegadas de turístas se refiere, siendo superado por paises como Francia, E.E.U.U., España, China, Italia, Turquía, Alemania, Reino Unido, Rusia, Tailandia, Malasya, Hong Kong, Austria y Ukrania, y en cuanto al rubro de divisas por turismo internacional México ocupó el Vigésimo tercer lugar superado por casi las mismas naciones que lo superan en afluencia, en cuanto al gasto del turismo internacional decae al vigésimo noveno sitio superandolo países americanos como Brasil (Ruiz Ceseña, 2015). Cabe mencionar que en el 2015 la Organización Mundial de Turismo destacó como hecho más importante del año que México escaló cinco posiciones en el ranking mundial durante ese año (Reyna, 2015), y de acuerdo al Ranking Mundial de la OMT, México pasó de ser el vigésimo tercero al vigésimo segundo, y finalmente en cuanto a gasto en turismo internacional pasó de ser el vigésimo noveno al trigésimo, decayendo únicamente en el último aspecto. (OMT, 2016)

No obstante de que México haya desplazado de la décima posición a Tailandia, ha presentado ingresos más bajos que otros países que se encuentran por debajo de él en cuanto a visitas de turistas se refiere, lo que se traduce en que el gasto de los turistas en México se encuentra desproporcionado con los visitantes al país. (Reyna, 2015) Los comportamientos mencionados con México dentro de las tablas hacen notar que el país se encuentra en una constante competencia, a pesar de figurar en el top ten, es necesario buscar medidas para diversificar su oferta turística, de esta manera podrá presentar mejores posiciones en el Ranking Mundial del Turismo. Dadas las circunstancias de lo que recién se comenta es considerado pertinente el proponer investigaciones que tengan la intención de diversificar la oferta turística, aprovechando de esta manera los recursos existentes en los destinos turísticos, pero considerando la exclusividad de los estudios para dichas zonas, evaluando de manera correcta los bienes con cuáles se cuenta en la zona a medir. México es un país mega diverso que presenta diferencias abismales entre sitios incluso perteneciente a un mismo estado (CONABIO, 2013), dadas estas condiciones es deseable medir el potencial turístico de manera específica y no general.

El tomar en cuenta lo recién mencionado nos permitirá no sólo incentivar al turista a seguir visitando México, sino en que demande bienes y servicios, lo que conlleva un desarrollo económico para el país, pero también hablando de manera específica en las zonas donde los recursos pueden ser dedicados al turismo de aventura, tal cual es el caso de estudio. Ocegueda sustenta que el desarrollo económico podría considerarse como "los tipos de mecanismos que se ponen en acción para que una economía se mueva hacia una situación caracterizada por elevados niveles de ingresos per cápita y de producción de trabajo" (Ocegueda, 2000), por lo que se desea llegar a tener un desarrollo económico que brinde bienestar para los beneficiarios con base en el aprovechamiento de sus recursos. En lugares como Taiwán donde el aprovechamiento de las ventajas que les han concedido las variables endógenas naturales con las que cuenta, les permiten ofrecer una gama considerable de servicios innovadores para el turista tanto internacional como local, pero además deben ser consideradas las variables como transportación y/o logística, Información, Promoción, TIC's, entre otras (Ruiz Ceseña, 2015)

Al hablar de actividades turísticas que se basen en los recursos naturales con los que cuenta algún lugar, tal cuál es el caso de Taiwán nos referimos al turismo alternativo, y cabe mencionar que desde su aparición en la oferta turística ha tenido un crecimiento considerable y que hoy es una alternativa para llevar a lugares

que no cuentan con infraestructura de ciudad a tener un desarrollo económico que parta del aprovechamiento de los recursos naturales que ha sido dotado. De acuerdo con la Secretaría de Turismo, desde finales de la década de los 80, se tiene un aproximado de la derrama económica que se genera gracias al turismo de naturaleza o alternativo, misma que ascendió a mil millones de dólares. Por otra parte, un estudio que se llevó a cabo por el World Resources Institute (WRI) en el año de 1993, demuestra que cuando la tasa anual que había tenido el turismo en general había sido del 4%, el turismo que se basa en la naturaleza tuvo un crecimiento entre el 10 y el 30%. (SECTUR, 2006)

En el año de 1992 Filión comentó que entre el 40 y 60% de los turistas en todo el mundo, se dedicaban al turismo de naturaleza, y entre el 20 y 40% realizaban actividades turísticas con la vida silvestre. La OMT, en 1997 sostuvo que las actividades de turismo de naturaleza ocuparon el 20% de los viajes en todo el mundo, y el ecoturismo tenía un valor anual aproximado de 20 billones de dólares. (Ibídem, 2006) El estudio de la Secretaría del Turismo también menciona que "En Estados Unidos, una investigación realizada por el US Travel Data Center arrojó que aproximadamente el 7% de los viajeros de ese país habían realizado cuando menos un viaje ecoturístico durante 1991." (Ibídem, 2006). En este orden de ideas es válido tomar al turismo alternativo como una posibilidad de mejora económica para lugares ricos en naturaleza, debido a que el espíritu del turismo alternativo consiste en realizar "viajes que tienen como fin realizar actividades recreativas en contacto directo con la naturaleza y las expresiones culturales que le envuelven con una actitud y compromiso de conocer, respetar, disfrutar y participar en la conservación de los recursos naturales y culturales" (SECTUR, 2008).

De esta manera se le da oportunidad de obtener ingresos generados del sector servicios en este caso turismo a las zonas que no cuentan con infraestructura que cubra las necesidades de un gran turismo basado en grandes hoteles verticales que manejen paquetes de todo incluido, pero que pueden ofrecer belleza natural y cultural a sus visitantes. Aplicando lo mencionado a la zona de estudio, la búsqueda de escenarios alternativos es una gran oportunidad para diversificar su oferta turística y aprovechar de una manera correcta, aceptable y con miras a beneficiar a la localidad, es por ello que la finalidad de esta investigación radica en medir mediante una herramienta específica que pueda ser utilizada como primer paso para la elaboración de dicha estrategia al determinar por una parte la potencialidad de Guerrero Negro, Baja California Sur como destino turístico de aventura basada en las variables endógenas naturales (ventajas comparativas) y por otro lado, determinando la competitividad del destino con base a las variables exógenas y/o ventajas competitivas adquiridas o desarrolladas.

REVISIÓN DE LITERATURA

Es claro que para desarrollar alguna estrategia vinculada al turismo y más en el caso del turismo que hoy se presenta (turismo de aventura) es necesario no olvidar de que es una actividad que depende de los recursos naturales, por tanto son bienes renovables, pero esto no exenta que el uso desmedido de los mismos lleve a una pérdida de recursos. Además, al ser la alternativa de desarrollo debe ser preservada para que el ingreso siga siendo real dentro de la zona, beneficiando a futuras generaciones a contar con capital para satisfacer sus necesidades. Existen actualmente algunos trabajos que han abordado el tema de determinar o para medir por un lado la cuestión del potencial para el sector turismo en algún lugar y por otro el detectar los determinantes de la competitividad turística que impactan en ese sector. Sin embargo, no se ha concretado en alguna metodología que sea un modelo aplicable para zonas en específico en lo que respecta al Turismo de Aventura. Con este propósito a continuación se enlistan algunas de las principales aportaciones teóricas en las cuales se ha basado el desarrollo del presente trabajo.

Evaluación de Potencialidad Turística de un territorio: Una metodología elaborada Zimmer y Grassmann en 1996, en la que afirman que para evaluar el potencial turístico de alguna zona determinada se deben llevar a cabo dos fases fundamentales: El análisis de la situación turística existente, es deicr, se examinan los aspectos que son parte del destino turístico, por mencionar algunos, la oferta, la demanda, la

competencia y las tendencias del mercado; la segunda fase consiste en realizar un diagnóstico, que, comparando los resultados de la primera fase, permitirá determinar los puntos fuertes y débiles del territorio, así como también las oportunidades y los riesgos, y por último, decidir la conveniencia de desarrollar o no el turismo en la zona estudiada.

Para los autores en las fases se debe hacer la recopilación de datos, tratamiento de los mismos y finalmente una explotación de informaciones internas y externas. (Zimmer & Simone, 1996)

Modelo Integrado de Competitividad: Este Modelo fue propuesto por Dwyer y Kim (2003), se le considera uno de los estudios pioneros en materia de evaluación de variables que son relevantes para determinar la competitividad de un lugar dado. Tomando como base el modelo de Calgary, Dwyer y Kim realizan la propuesta de un modelo integrado, es decir, un modelo que considere los distintos tipos de recursos con que cuenta una localidad agrupándolos en: recursos heredados, recursos creados y recursos de soporte. Éstos, así como las interacciones fungen como factores determinantes para el éxito del destino turístico y dan base a la competitividad turística del lugar.

El Modelo integrado de competitividad toma en cuenta las condiciones situacionales, la gestión del destino y la demanda en el mismo. Se determinan valores en dichos factores y estos se asumen como directamente relacionados con la competitividad de los destinos turísticos que permitirán lograr el desarrollo de la zona de estudio e incrementar los niveles de bienestar de los habitantes que radican en ellas. (Dwyer y Kim, 2003).

Modelo de Calgary: Crouch y Ritchie en 1999 proponen un modelo que permite auxiliar a los destinos turísticos a identificar su situación competitiva con respecto a otros, de igual forma auxilia a las empresas de manera constante y eficaz para identificar el rol que juegan dentro del marco turístico en el cual se desenvuelven. El modelo consiste en plantear una herramienta mediante un marco de referencia que pretende en todo momento gestar un incremento de los niveles de bienestar que decante en un beneficio social para las partes o agentes económicos involucrados (Crouch y Ritchie, 1999).

Este modelo consta de dos segmentos para lograr completar el análisis, uno es el que engloba la ventaja comparativa que se refiere a aquellos recursos endógenos, este punto incluye a los recursos humanos, físicos, conocimiento de los recursos, disponibilidad de capital, infraestructura turística, recursos históricos y culturales, así como el tamaño de la economía en cuestión; el segundo gran segmento se refiere a las ventajas competitivas, lo que comprende a los recursos desplegados que consisten en el aprovechamiento de los recursos existentes y que se han presentado de manera eficaz, lo que conlleva ser eficiente.

Monitor de Competitividad: Es una herramienta basada en el estudio hecho por Gooroochurn y Sugiyarto en 2005, también conocido como Índice de competitividad turística y como el monitor de competitividad del World Travel and Tourism Council (WTTC). El WTTC en coordinación con el Instituto Christel DeHaan Travel Research (TTRI) de la Universidad de Nottingham, desarrollaron el llamado Monitor de Competitividad (CM) para turismo, cuyo fin es el de realizar indicadores de referencia en materia turística entre naciones. (Ruiz Ceseña, 2015)

La metodología está conformada en dos grandes procesos. El primer paso consiste en hacer una selección de 23 indicadores y se normalizan de conformidad con los lineamientos marcados por Naciones Unidas, en el segundo paso se procede al cálculo de un índice de tipo agregado orientado a cada uno de los ocho grupos. (ibídem, 2015) Finalmente y apegándonos a la metodología CM, se debe elaborar el indicador sintético de competitividad, la manera en que puede ser calculado es obteniendo una media ponderada de cada uno de los ocho indicadores compuestos. *Estudio de XOLA para determinar qué estados de México tienen las mejores condiciones para el desarrollar actividades de Turismo de Aventura* Durante el 2009, la Secretaría de Turismo (SECTUR) solicitó un estudio a XOLA para que determinara estrategias para el potencial

turístico de aventura del país. Quienes tuvieron la oportunidad de cumplir con la labor encomendada por la SECTUR hicieron un estudio a los 32 estados de México antes de determinar las estrategias solicitadas, esto con la intención de determinar en cuales era acertado el determinar estrategias e impulsar a este tipo de turismo. (XOLA, 2009).

La metodología utilizada por XOLA consistía en evaluar los siguientes factores: infraestructura, atractividad de mercado, vinculación/interconectividad, seguridad, disponibilidad de emprendedores. *Evaluación del potencial turístico rural como línea de acción para el desarrollo regional sustentable en los oasis de San Isidro y La Purísima, Baja California Sur México.* La Metodología aplicada y desarrollada para el estudio utiliza conceptos de cada una de las corrientes teóricas y de aplicación citadas con antelación, emulando al Modelo de Calgary se identifican a las variables que tienen que ver de forma directa con el entorno de cada uno de los oasis que se analizan en el presente trabajo estas son las ventajas comparativas, en términos de analizar los aspectos involucrados con lo emitenmente social, cultural o variables que son desarrolladas en el entorno de forma no natural se analizaran como un segundo proceso (Ruiz, 2015) (Arce & Ruiz, 2016). Estas investigaciones aquí enlistadas representan una abstracción de la realidad para lograr comprender un fenómeno dinámico y en constante evolución como es el sector turismo, a su vez cumplen con la función de ser cimiente para desarrollar de forma prospectiva análisis de los determinantes que caracterizan a la propia actividad turística.

Es por demás importante aclarar que para generar una aplicación empírica de dichos modelos es más que indispensable contar con una amplia base de datos sobre todo en forma desagregada, esto representa para el investigador en México y por supuesto para el caso que representa el estado de Baja California Sur, un verdadero reto al no contar con información de calidad, lo que obliga al investigador a buscar los mecanismos para generar dicha información, este esfuerzo implica tiempo y recursos financieros que normalmente no son abundantes. El presente trabajo ofrece una alternativa para la valoración de dichas potencialidades, la medición estará basada en la metodología propuesta por Ruiz (2015) y Arce y Ruiz (2016) será adaptada al caso de estudio de la presente investigación, modificando los factores a evaluar para lograr como fruto una metodología más específica y que sea aplicable para la medición de potencial turístico de aventura de Guerrero Negro, La razón del porqué fue elegida como base es debido a que se enfoca en un tipo de turismo específico, claro está que no es la misma modalidad de turismo que el de interés, pero está relacionada en la cuestión de que ambos buscan determinar potencialidad de un tipo de turismo que los agrupa, el turismo alternativo.

METODOLOGÍA

El presente método que permite determinar el potencial para el desarrollo de actividades turísticas de aventura en Guerrero Negro, Baja California Sur se cimenta en las corrientes teóricas y de aplicación anteriormente citadas, del Modelo Calgary se toma la idea de identificar las variables endógenas o inherentes al entorno de la localidad en cuestión, de conformidad con la teoría del comercio internacional se habla en este rubro de las ventajas comparativas, al igual que el trabajo de Arce y Ruiz (2016) se hará uso de una matriz como la propuesta para la valoración y ordenamiento de playas mencionada por Bote Gómez, (1997). Para el caso en cuestión no se tomarán en cuenta dentro de este rubro aspectos como el Entorno Social y el Entorno Económico ya que estos serán valorados dentro de las variables que otorgan competitividad a la localidad, una vez que estás han sido generadas o adquiridas por la comunidad. Al final se evaluarán como variables internas las características naturales del entorno enlistadas y ponderadas como muestra la Tabla 1:

Tabla 1: Medición de Variables Naturales y Ponderación Modelo

	ENTORNO NATURAL (Variables Endógenas / Ventajas Comparativas)					Total Ienta
variable interna	flora (a)	fauna (b)	geomorfología (c)	clima (d)	agua (e)	valoración
ponderación (%)	0.10	0.10	0.35	0.20	0.25	1.0

FUENTE: Elaboración y Adaptación Propia Basada en Ruiz 2015. Donde: Flora (a). Se valoraron las especies nativas (endémicas y no endémicas) e introducidas por el hombre. Fauna (b). Especies endémicas y aquellas que no, se tomó en cuenta si existen animales migratorios en la zona. De ser así el puntaje otorgado es mayor. Geomorfología (c). Se valora mas alto si la zona cuenta con geoformas como lagos, volcanes, calderas, acantilados, cañones, escurrimientos de basalto, etc. Con menor porcentaje si el terreno es poco escarpado tendiendo a plano, esto por el tipo de actividades turisticas que se limitan de ser así. Clima (d). La valoración más alta es enfocada a los sitios que mantienen una temperatura media entre 15° y 20° (20%), valoración media (10%) a temperaturas promedio situadas en los rangos (10℃-14℃) y (21℃-25°), y por último el valor inferior de 0 a las situadas en los rangos extremos de (9℃ hacia abajo) y (26℃ hacia arriba); estos segmentos se consideraron así derivado de que son las temperaturas en las que se pueden realizar las actividades de Turismo rural de forma más cómoda.
Agua (e). Se le otorga a esta variable una buena puntación debido a que el recurso hídrico es vital para este tipo de actividades sobre todo cuando se habla de Turismo de Aventura. IENTA: Indice del Entorno Natural para Turismo de Aventura. Entre más cercano a 1 mayor potencial natural para el Turismo de Aventura. NOTA: Los porcentajes difieren del Modelo original debido al hecho de que cuando se habla de Turismo de Aventura aspectos como Flora y Fauna tieneden a tener valores menos significativos privilegeando aspectos como la Geomorfología, agua y Clima por el tpo de actividades de orden físico que se practican.

Las variables que definen la competitividad pueden ser evaluadas o medidas a través del desarrollo de una matriz de valoración de variables competitivas que a su vez son determinadas por indicadores que plasman las principales ventajas con las que cuenta en este caso Guerrero Negro (se refiere este punto a las características o atributos que permiten cierto nivel de vida moderno y conectividad del lugar, esto se va gestando a través de los años o bien han sido adquiridas como las tecnología y medios de comunicación moderno). Estas variables son tomadas de los que formalmente utiliza el Monitor WTTC ya que estos miden las siguientes características en particular: medio ambiente (referido a aspectos relacionados con su preservación-conservación), factor humano, infraestructuras desarrolladas, apertura turística, recursos humanos, competitividad de precios, desarrollo tecnológico y desarrollo social. Gooroochurn y Sugiyarto proponen "*un indicador sintético de competitividad, obteniendo una media ponderada de cada uno de los ocho indicadores compuestos, donde los pesos se han obtenido utilizando técnicas de análisis factorial*" (Gooroochum y Sugiyarto, 2005). Este indicador permite combinando su utilización con el Modelo propuesto en la primer fase de esta metodología

Será pues la metodología de Gooroochurn y Sugiyarto la que se utilizará para medir competitividad pero se adaptará de conformidad con las características del sitio objeto de análisis y a la actividad que la que se desea determinar el potencial (en este caso Turismo de Aventura), respecto a la importancia y el peso que otorgan Gooroochum y Sugiyarto se considerará en cuanto al listado de características a evaluar las mismas, pero en cuanto a la ponderación al igual que con la matriz anterior (Tabla 1) se contempla un determinado tipo de valor de conformidad con su incidencia sobre la actividad en comento. La ponderación surge de un ejercicio para ambas amtrices del hecho que no todas las variables inciden de igual manera sobre el potencial y la competitividad del lugar objeto de estudio, por lo que utilizando el método Delphi se basa en la opinión de pequeños grupos pero sobre todo centrandose en el trabajo con grupos de expertos en este tipo de actividades (no solo académicos sino empresarios), así como análisis del tipo de Focus Group (con gente que práctica el turismo de aventura) en el caso de la Tabla 2 esta quedo adaptada al desarrollo de las ventajas competitivas desde lo local.

Tabla 2: Medición de Variables Para Determinar la Competitividad

Indice	Valor (Ponderación %)
Tecnología	0.2
Precio	0.15
Vías de Acceso	0.2
Servicios Básicos	0.15
Factor Humano	0.1
Medio Ambiente	0.1
Patrimonio Cultural	0.1
ICTA	1

FUENTE: Elaboración y Adaptación Propia Basada en Ruiz 2015 y en Arce y Ruiz 2016.. Donde: Tecnología. Si el poblado cuenta con CPU's, acceso a TIC's (wifi), teléfono, radio y Televisión. Precio. Referido a los precio de Hospedaje y alimentación del poblado tomando en cuenta la Paridad del Dólar. Vías de Acceso. Si se cuenta con vías de acceso al poblado pavimentadas, si la carretera es Federal o Estatal e importancia de la misma. Servicios Básico. Si se cuenta con alumbrado público, luz eléctrica en casas, agua potable, Servicios Médicos. Factor Humano. Nivel de escolaridad de la población, Cultura de la población hacia los negocios en materia de Turismo y servicios. Medio Ambiente. Cultura de la gente respecto al cuidado del medio ambiente, si se cuenta con programas de cuidado del entorno y PET. Patrimonio Cultural. Se refiere si cuenta con Vestigios culturales prehispánicos, de la colonia, pinturas rupestres, tradiciones propias y procesos artesanales de producción. ICTA: Indice de Competitividad para el Turismo de Aventura. Entre más cercano a 1 mayor ventaja competitiva presenta para el desarrollo del Turismo de Aventura.

Los resultados de cada tabla permiten identificar de forma conjunta la potencialidad para poder practicar las actividades de turismo de aventura en la región en la cual se evalúe. Con esta información se puede determinar de manera sencilla un índice de potencial para la práctica del turismo de Aventura (IPTA) este está determinado por las Ventajas Comparativas evaluadas en Tabla 1 y por las Ventajas Competitivas determinadas en Tabla 2. IPTA se considera en una escala de 0 a 1 considerando de forma ponderada ambos tipos de ventajas otorgando mayor peso a las ventajas comparativas (físicas) por ser las que más se utilizan en este tipo de actividad (80% y 20%) y se expresa:

$$IPTA = [(IENTA*0.8) + (ICTA*0.2)]$$

Donde:

IPTA = 1 El sitio o lugar cuenta con altas posibilidades de solventar y soportar actividades de Turismo de Aventura.

IPTA = 0 El sitio o lugar no cuenta con altas posibilidades de solventar y soportar actividades de Turismo de Aventura.

RESULTADOS

La evaluación del potencial para la práctica del Turismo de Aventura en Guerrero Negro se muestran en la Tabla 3 para el Caso del potencial determinado por las Ventajas Comparativas, en esta información se puede observar el hecho de que la zona de estudio muestra una mayor fortaleza en flora y fauna, pero es de destacar que tanto la geomorfología y el clima muestran valoraciones interesantes, no se debe olvidar que estas últimas son de vital importancia para la práctica del turismo de aventura, pero en aspecto de Geomorfología Guerrero Negro se caracteriza principalmente por tener superficies planas compuestas por sedimentos y rocas sedimentarias recientes, que son producto de la erosión (INE-SEMARNAP, 2000), de ahí que su valoración resulta tendiendo a baja. A pesar de lo anterior el puntaje del lugar en términos del Índice de Entorno Natural para Turismo de Aventura (IENTA) obtiene un valor de 0.68 de 1.

Tabla 3: Matriz de Medición de Ventajas Comparativas Para Guerrero Negro, B.C.S

	ENTORNO NATURAL (Variables Endógenas / Ventajas Comparativas)					TOTAL IENTA
Variable interna	FLORA (a)	FAUNA (b)	GEOMORFOLOGÍA (c)	CLIMA (d)	AGUA (e)	VALORACIÓN
Ponderación esperada (%)	0.10	0.10	0.35	0.20	0.25	**1.0**
Guerrero negro b.c.s. méxico	0.10	0.10	0.18	0.15	0.15	**0.68**

FUENTE: Elaboración Propia.

Tabla 4: Tabla de Resultados de la Medición de Ventajas Competitivas Para Guerrero Negro, B.C.S.

Indice	**Valor (Ponderación %) Esperada**	**Valor Ponderación Guerrero Negro, B.C.S. México**
Tecnología	0.2	0.12
Precio	0.15	0.07
Vías de Acceso	0.2	0.2
Servicios Básicos	0.15	0.1
Factor Humano	0.1	0.08
Medio Ambiente	0.1	0.1
Patrimonio Cultural	0.1	0.03
ICTA	1	**0.70**

FUENTE: Elaboración propia.

En el rubro de Competitividad ilustrado en la Tabla 4 se puede observar que para el Caso de Guerrero negro, B.C.S. México se obtiene una valoración considerablemente buena con un 0.70 en el llamado Índice de Competitividad para el Turismo de Aventura, de esta información se puede desprender el hecho de que el poblado cuenta con las vías de acceso necesario para soportar la actividad así como con un clima favorable a la conservación del medio ambiente aunque aún se debe trabajar en una integración más completa del mismo a la nuevas tecnologías, si bien este rubro obtiene una calificación arriba del promedio, aún hace falta incorporar dichas tecnologías a la vida diaria del poblado, también es bueno destacar que al no contar con patrimonio cultural considerable para otros tipos de turismo, si cuenta con las características competitivas para sustentar las actividades de turismo de aventura.

La Tabla 5 ilustra de forma muy clara el resultado general en términos de Potencial y Competitividad para la realización de actividades vinculadas con el Turismo de Aventura en Guerrero Negro, B.C.S., el puntaje que marca el índice de potencial para el turismo de aventura es de 0.684 el cual si bien no es altamente positivo si nos demuestra que la población cuenta con las ventajas comparativas o naturales suficientes para albergar este tipo de turismo, situando el desarrollo de este tipo de actividad en la parte norte del Baja California Sur, solo es necesario trabajar tanto en el sector público como en el privado en incrementar las características y servicios que permitan hacer de la zonas una de las de mayor competitividad del estado.

Tabla 5: Resultados del Indicador de Potencial Para Turismo de Aventura (IPTA) Para Guerrero Negro, B.C.S. México

Oasis	**Ventajas Comparativas (Ienta)**	**Ventajas Competitivas (Icta)**	**Ipta**
Valor Esperado	**0.80**	**0.20**	**1**
Guerrero Negro, B.C.S.	**0.544**	**0.14**	**0.684**

fuente: elaboración propia.

CONCLUSIONES

Los resultados presentados muestran la oportunidad que representa el desarrollo del turismo en la zona norte de Baja California Sur, es por tanto muy importante el contemplar las opciones que representan para el sector turismo en el Estado aquellas actividades de turismo no convencional como son el Turismo de aventura, el ecoturismo y el turismo rural. De esta forma como lo sugieren otros análisis "Se contribuye propiciar una mayor difusión al exterior de los destinos turísticos de México, mejorar la conectividad aérea de centros turísticos, incentivar una mayor inversión de empresarios hoteleros, generar una mayor diversidad de servicios turísticos y generar instrumentos de reglamentación que cuiden los aspectos de sustentabilidad de los recursos naturales" (Cruz, et. al. 2014).

La creación de una propuesta metodológica consiste en analizar diferentes metodologías que tengan una búsqueda específica en un sitio. Los métodos de evaluación varían según el tipo de turismo que se busque ya sea para aplicar en una ciudad o en una zona rural, para turismo de sol y playa, o para turismo de negocios. Este trabajo sobre la micro región de Guerrero Negro, Baja California Sur, orienta sobre el potencial de dicha región y permite servir de base para lograr a través de un método deductivo el diseño y adaptación de una metodología que sea aún más precisa llegando inclusive a proponer las actividades en concreto que pueden ser realizadas en la localidad incluyendo polígonos de desarrollo, contribuyendo así al incremento y diversificación del ingreso en la parte norte de la entidad.

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LA COMPETITIVIDAD DEL SECTOR HOTELERO A PARTIR DE LA TEORIA DE LOS RECURSOS Y CAPACIDADES

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RESUMEN

En una economía altamente competitiva, las empresas de toda actividad económica, buscan identificar y aplicar estrategias que les permitan tener una mayor participación en el mercado, ello significa que las empresas buscan producir artículos y/o prestar servicios con un alto valor añadido, de forma que los clientes tengan mayor preferencia a los de la competencia, mas aún tratandose de sectores proclives a la subjetividad, como es el sector hotelero. La presente investigación tiene como objetivo identificar las principales capacidades y recursos que determinan la competitividad de las empresas hoteleras de la ciudad de Morelia. La metodología empleada es de tipo descriptivo correlacional, parte del análisis documental de los diferentes supuestos empíricos y la utilización de la base de datos de TripAdvisor para la selección de 337 hoteles objeto de este estudio. Los resultados obtenidos surgen de la aplicación de los estadísticos Tau_B Kendall y el Coeficiente Pseudo R^2, los mismos que permiten identificar una correlación significativa entre la variable dependiente y las variables independites propuestas.

PALABRAS CLAVES: Recursos y Capacidades, Competitiviad, Sector Hotelero

COMPETITIVENESS OF HOTEL SECTOR FROM THE THEORY OF RESOURCES AND CAPABILITIES

ABSTRACT

In a highly competitive economy, companies of all economic activity, seeking to identify and implement strategies that give them greater market share, this means that companies seeking to produce goods and / or provide services with high added value, so that customers have more preference to those of competitors, even in cases involving more prone to subjectivity sectors, such as the hotel industry. This research aims to identify the key capabilities and resources that determine the competitiveness of hotel companies in the city of Morelia. The methodology used is descriptive correlational, this part of the documentary analysis of the different empirical assumptions and the use of the database TripAdvisor for the selection of 337 hotels subject of this study. The results arising from the application of statistical tau_b Kendall and Pseudo coefficient R2, the same that identify a significant correlation between the dependent variable and variables independites proposals.

KEY WORDS: Resources and Capabilities, Competitiviad, Hotel Sector

JEL: L80, M10,

INTRODUCCIÓN

Es conocido por todos, que la industria hotelera no solo contribuye al bienestar de las personas en las zonas turísticas de influencia, sino que también revitaliza las actividades económicas de un país en general. El informe de competitividad de la industria de viajes y turismo publicada por el Foro Económico Mundial de

Turismo establece que México se encuentra en el lugar 43 del ranking mundial y en el primer lugar de los paises de Latinoamérica, (Forum, 2012). Nuestro estudio se centra en la ciudad de Morelia-Michoacan (Mich), que de acuerdo con el Índice de competitividad turística de los Estados Unidos Mexicanos, ocupa el lugar 23 respecto a los demás estados.

El presente trabajo tiene por objetivo determinar la competitividad del sector hotelero de la ciudad de Morelia-Mich. a partir del análisis de sus recursos y capacidades, con la finalidad de ser un referente en el contexto internacional. Existen, por un lado, numerosos estudios que abordan el tema de los "recursos y capacidades", como: Teece (1982); Wernerfelt (1989); Collis (1994); Grant, (1996); y por el otro, el tema de la "industria hotelera": Monfort, (2000); Camisón, (2004); Del Toro, (2011); Benavides, (2012). La metodología utilizada fue carácter analítica descriptica, realizando una revisión exhaustiva de la literatura a través de la búsqueda de información en las principales bases de datos respecto de los constructos analizados. Por otro lado, para determinar la muestra de hoteles se utilizó la lista de la empresa de reservaciones TripAdvisor, de acuerdo con el siguiente criterio: hoteles sin categoría, tres estrellas, cuatro estrellas y cinco estrellas, encontrando un total de 337 empresas hoteleras. Considerando estudios de campo de la empresa TripAdvisor y la literatura se concretaron en los siguientes recursos y capacidades como "esenciales": Calidad-precio; Ubicación del hotel; Confort del hotel; Calidad de las habitaciones; Limpieza de las instalaciones; Calidad de servicio. Los resultados finales surgieron de la aplicación de los estadísticos Tau_B Kendall y el Coeficiente Pseudo R2, los mismos que permiten identificar una correlación significativa entre las variables propuestas. La estructura de la presente investigación se encuentra organizada como sigue: En la sección de revisión de la literatura se abordan los siguientes temas: i) La industria hotelera mexicana, ii) La teoria de los recursos y capacidades; iii) En el siguiente bloque, hacemos referencia al proceso metodológico científico, donde detallamos los instrumentos utilizados y el procesamiento de la información. En el tercer bloque, a partir de la Tabla de frecuencias señalamos los resultados obtenidos y finalmente, en conclusiones, ponemos énfasis en nuestra contribución, limitaciones y futuras líneas de investigación.

REVISIÓN DE LA LITERATURA

La complejidad de los mercados a nivel mundial para competir, ha generado un enorme interés por parte de las empresas en conocer los rasgos que las distinguen de sus competidores, a fin de conseguir sobresalir de entre sus iguales. Ello significa que la empresa busca producir una serie de artículos o prestar servicios con un alto valor añadido, de forma que los clientes los consideren superiores a los de la competencia. Por ello, es inminente la importancia que las empresas se posicionen como verdaderos entes competitivos, capaces de crear ventajas que perduren en el tiempo.

La industria hotelera mexicana y su clasificación: La conformación de cadenas hoteleras, con sus características actuales, es un fenómeno que resulta típico de la segunda mitad del siglo XX. Como fenómeno global, las cadenas hoteleras internacionales son un producto de las condiciones de la economía y de la política de expansión de las empresas en el marco de un mundo en creciente interacción que se inició después de la segunda guerra mundial. Las condiciones que habían hecho de la actividad hotelera una profesión individual o familiar en la Europa del siglo XIX, se modificaron irreversiblemente con las cadenas internacionales hacia la mitad del siglo XX para reconfigurar el comportamiento comercial, laboral y de servicios al huésped (Jiménez, 2008).

En cuanto a la clasificación de la industria hotelera, la Secretaría de Turismo de México ha creado el Sistema de Clasificación de Hoteles (SCH, 2015), cuyo funcionamiento corresponde a un conjunto de herramientas informáticas que permiten medir, de manera estandarizada, confiable y objetiva, las variables relacionadas con la categoría de los establecimientos hoteleros del país, así como la experiencia de intermediarios. El SCH, (2015) maximiza la claridad y simplicidad comunicativa al hacer uso del código más común en hotelería: la clasificación de hoteles en un rango de una a cinco estrellas, con intervalos de

media estrella. El número de estrellas refleja de modo intuitivo el tipo de oferta que el hotel ofrece a sus huéspedes de modo que hoteles con cualidades superiores obtienen también mayor número de estrellas al ser evaluados, Así por ejemplo: Una estrella, solo ofrece lo indispensable; Dos estrellas, ofrece servicios e infraestructura básicos; Tres estrellas, instalaciones adecuadas, servicio completo y estandarizado, sin grandes lujos; Cuatro estrellas, instalaciones de lujo y servicio superior; Cinco estrellas: instalaciones y servicios excepcionales.

La riqueza cultural y natural de México son elementos que influyen en el crecimiento del sector turístico que atraen a turistas internos y externos, dando oportunidad a actividades que eleven la productividad y crecimiento económico del país. El informe de competitividad de la industria de viajes y turismo publicada por el foro económico mundial de turismo 2012 establece que México se encuentra en el lugar 43 del ranking mundial, primer lugar de los países de Latinoamérica (Forum, 2012). Michoacán se encuentra posicionado en el sitio 23 del índice de competitividad turística 2012 de los Estados Unidos Mexicanos con un 32.3% del valor de índice de cada estado. Comparado con el 50.6% del estado que ocupa el primer lugar Quintana Roo existe una gran diferencia de acuerdo a diversos factores y destinos turísticos que tiene este estado. Pero, si hacemos una comparación con un estado similar en cuanto a características y ubicación sería el estado de Colima, también existe una gran diferencia ya que éste ocupa el cuarto lugar a nivel nacional con un 40.1% según el Centro de Investigaciónes de Estudios Turísticos (ITESM, 2012).

La ciudad de Morelia capital del estado de Michoacán fundada en el año de 1541 es una ciudad colonial llena de historia y belleza Patrimonio de la Humanidad desde 1991, reflejado en sus monumentos arquitectónicos que la distinguen de otras ciudades coloniales. En este sentido, el sector turístico en Morelia es de gran relevancia, pero aún se puede dar más, ya que la ciudad cuenta con festivales culturales, clubes deportivos, oferta gastronómica, entretenimiento nocturno, convenciones, universidades que es atractivo para el visitante. Por ello, contar con la infraestructura, profesionalización, diversidad en categorías, ubicación del sector hotelero es un elemento que el sector debe tener a la vanguardia e identificar las competencias que le permitan alcanzar un nivel de competitividad sostenible. Por lo anterior, es necesario planteares: ¿Cuáles son las principales capacidades y recursos que afectan la competitividad de las empresas hoteleras en la ciudad de Morelia?.

La Teoria de los recursos y capacidades: La Teoría de Recursos, se complementa a las creencias más extendidas en los años ochenta en el ámbito de la dirección estratégica, donde los temas de mayor importancia se centraban en el entorno sectorial de la empresa y su posición competitiva en relación con sus competidores (Fernández y Suárez, 1996). La obra *Estrategia Competitiva* creada por Porter (1982), es una pieza clave dado que introduce el concepto de los modelos de la organización industrial en el desarrollo de la estrategia de negocios y sostiene que la estructura de un sector industrial tiene una fuerte influencia al determinar las reglas del juego competitivas así como las posibilidades estratégicas potencialmente disponibles para la empresa. Más adelante, en la década de 1990, ante la insuficiencia del modelo para explicar los orígenes de la *ventaja competitiva*, y con el desarrollo de nuevos trabajos que demuestran que las diferencias de resultados entre sectores son menos significativas que las diferencias en el seno del mismo sector, aduciendo que tales diferencias se mantienen a lo largo del tiempo (Wernerfelt y Montgomery, 1986; Hansen y Wernerfelt, 1989; Rumelt, 1991), los investigadores en su afán de buscar factores explicativos se vuelven a centrar fundamentalmente en los aspectos internos de la empresa. De esta manera, surge una nueva corriente en el campo de la dirección estratégica de la empresa, denominada *Teoría de Recursos*.

La *teoría de recursos* recoge elementos de diferentes campos relacionados, presentando un carácter integrador, tal como señalan Mahoney y Pandian (1992), lo cual la hace muy interesante para un gran número de científicos procedentes de diversas áreas de la investigación de la empresa. Estos autores estiman que este enfoque se nutre de los conceptos que se manejan desde tres perspectivas: i) Desde la investigación en el campo de la Estrategia, mencionando las competencias distintivas (Andrews, 1977); ii)

Las contribuciones efectuadas por la Economía de las Organizaciones (Barney y Ouchi, 1986), donde se sitúa la Teoría Positiva de la Agencia (Eisenhardt, 1989); Teoría de los Costes de Transacción (Williamson, 1985) y Teoría Evolucionista (Nelson y Winter, 1982); iii) Las aportaciones de la Organización Industrial (Porter, 1982), procedentes de la Escuela de Harvard. Entre las aportaciones a la Teoría de Recursos y Capacidades en el campo de la Economía, pueden citarse autores como Coase (1937), Stigler (1968) e incluso Robinson (1933), por sus trabajos en relación a la Teoría del Monopolio y de la Teoría de la Competencia Monopolística, ya que en un contexto de competencia imperfecta las empresas compiten a través de la diferenciación respaldada por la imperfección de los mercados de factores y productos. Tras estos antecedentes, su aportación más destacada ha sido hacer resurgir las ideas de investigadores pioneros de la estrategia de la empresa, entre los que hay que destacar a Selznick (1962) quien establece la base sobre la cual se construirá la *Teoría de los Recursos y Capacidades,* introduciendo el término "Competencias Distintivas". Con esta expresión describe lo que una empresa puede hacer mejor que sus competidores.

A finales de los años 50 aparece la obra *Teoría del crecimiento de la empresa* de Penrose (1962), a quien la mayor parte de los investigadores le atribuyen el nacimiento de las ideas que han permitido la aparición de la Teoría de Recursos y Capacidades. La economista de origen británico considera a la empresa como un conjunto de recursos productivos, unos de naturaleza física o tangible y otros de naturaleza humana: "Estrictamente hablando, los *factores esenciales* en el proceso de producción no son los recursos en sí, sino solamente los servicios que tales recursos rinden. El autor asemeja el término "servicios" al de "capacidades", siendo utilizado de la misma forma hoy en día, ya que entiende por "servicios" aquello que los recursos combinados aportan a la creación de ventajas competitivas y competencias distintivas.

En suma, para Penrose (1962) la dimensión de una empresa se puede explicar por el *conjunto de recursos*, y su crecimiento por la capacidad de generar a partir de dichos recursos, *servicios empresariales* y, por ende, *servicios directivos*, siendo estos últimos los configuradores de las competencias empresariales y directivas. Los *recursos* son los activos disponibles y controlables por la empresa, tanto *físicos*, *tecnológicos*, *humanos y organizativos*. Ello significa que la *ventaja competitiva* de la empresa dependerá sustancialmente de activos tangibles como intangibles, entendiéndose que los segundos, hoy por hoy, son la base en la que se configura la competitividad empresarial (Bueno y Morcillo, 1993). Andrews (1977) señala que las competencias corporativas o distintivas constituyen un despliegue de *recursos* y *capacidades* que favorecen la consecución de los objetivos, y sugiere que la función del estratega consiste en implementar estrategias que explotan sus fortalezas internas. Es decir, respondiendo así al ambiente de oportunidades mientras que neutralizan las amenazas evitando debilidades internas, basándose en la existencia de *competencias distintivas.*

A partir de 1990 es cuando empieza a despertar el interés de los investigadores entre los que se destaca a Grant (1991), Peteraf (1993), ya que, se identifican con esta teoría y defienden que los recursos y capacidades son una base mucho más segura para la definición de la estrategia de la empresa que las necesidades del área producto-mercado que la empresa pretende satisfacer. Así, para Herzog (2001), la Teoría de Recursos y Capacidades busca la ventaja competitiva dando mayor supremacía a las *fortalezas y debilidades* de la empresa antes que a las *oportunidades y amenazas* del entorno Por su parte Suárez e Ibarra (2002) señalan a la Teoría de Recursos y Capacidades como la base de la estrategia a largo plazo. La rentabilidad y la dirección de la empresa son las premisas de esta estrategia. En efecto, Bueno y Morcillo (1993) señala que la Teoría de Recursos y Capacidades distingue dos ámbitos diferentes pero claramente relacionados. La Teoría de Recursos y la Teoría de las Capacidades Dinámicas, ambas teorías analizan la naturaleza de las competencias básicas y su valor como fuente de ventaja competitiva desde dos vertientes: estática la primera y dinámica la segunda.

Recursos y capacidades en el sector hotelero: Como se había mencionado anteriormente, la empresa hotelera, no solo contribuye a la generación de empleo de un territorio específico, sino que tambien constituye para muchos países el motor principal de su economía. Por esta razón se han relacionado muchas

investigaciónes tendientes a identificar las variables que les permitan ser mas competitivas. En la siguiente Tabla 1, se presentan algunas de estas investigaciones que corresponden al sector hotelero desde la pespectiva de la teoria de los recursos y capacidades, las mismas que han servido como referente para nuestra investigación.

Tabla 1: Relación de Artículos Analizados Sobre el Sector Hotelero

Año	Autor	Objeto de Estudio	Resultados
2004	Camisón	Este trabajo revisa la senda en los ámbitos nacional e internacional en el desarrollo de los sistemas de acreditación de la calidad turística, así como valora la contribución de estos modelos a la mejora de la competitividad y a la satisfacción.	La evidencia muestra que las empresas hoteleras que tienen implementado un sistema de calidad total tienen un mejor desempeño que los hoteles que se certifican.
2009	Moreno y Coromoto	Según investigaciones y publicaciones consultadas, existen ciertas dudas sobre la calidad de los servicios prestados.	Realiza un análisis de la calidad de los servicios hoteleros en el Municipio Libertador del Estado Mérida, desde el punto de vista del huésped, para promover el incremento de la competitividad.
2011	García et al.	Definir estrategias que le permitan mejorar su competitividad y alcanzar niveles de ocupación cualitativa y Cuantitativamente óptimos en el sector hotelero.	Se obtuvo el listado lo más completo posible de las capacidades distintivas del hotel analizado.
2012	Alves et al.	El objetivo fue analizar las competencias necesarias para un gestor hotelero bajo la percepción de los propios gestores del Polo Turístico Vía Costeira, Natal, Brasil.	Entre los principales resultados se observó que las competencias prioritarias necesarias para un gestor hotelero son la gestión de la calidad y la gestión de los recursos humanos.
2013	García de León	Se presenta una un conjunto de activos intangibles que se consideran relevantes para el desarrollo de los establecimientos hoteleros bajo la perspectiva de la "Teoría de los recursos y capacidades"	Se destaca que uno de los retos que enfrenta este enfoque de competitividad es el de lograr un mayor perfeccionamiento de los métodos de medición de intangibles.

En ésta Tabla se presenta la categorias de los hoteles de acuerdo con el Sistema de Cladificación de Hoteles, de la Secretaría de Turismo mexicano. El número de estrellas corresponde a el servicio que los clientes esperan de acuerdo a la oferta del hotel, así: Una estrella, solo ofrece lo indispensable, mientras los hoteles que tienen cinco estrellas, ofrecen instalaciones y servicios excepcionales. Fuente: Secretaria de Turismo. Fuente: Elaboración propia.

METODOLOGIA

La metodología utilizada fue carácter analítica descriptica. En primer lugar, para determinar la muestra de hoteles se utilizó la lista de la empresa de reservaciones TripAdvisor, aplicada a la ciudad de Morelia-Mich., obteniendo los siguientes resultados y de acuerdo con el siguiente criterio: i) hoteles sin categoría, (61); ii) tres estrellas, (95); cuatro estrellas, (141) y cinco estrellas, (40); encontrando un total de 337 empresas hoteleras. Posteriormente, se toma en cuenta estudios de campo de la empresa TripAdvisor, donde se considera la opinión de los clientes expresadas en la escala de Likert, obteniendo como resultado las siguientes variables: i) Calidad-precio; ii) Ubicación del hotel; iii) Confort del hotel; iv) Calidad de las habitaciones; v) Limpieza de las instalaciones; vi) Calidad de servicio. Como siguiente paso se realiza una revisión exhaustiva de la literatura a través de la búsqueda de información en las principales bases de datos respecto de los constructos obtenidos, teniendo como referente la investigación de la empresa TripAdvisor, y destacando los aportes de los siguientes trabajos: Respecto a la "*Calidad-precio"*; Fernández y Suárez (1996); Benavides (2012); Santamaria y Cadrazco (2011). "*Ubicación del hotel"*; Santamaria y Cadrazco (2011) y ITESM (2012); "*Confort del hotel"*. Santamaria y Cadrazco (2011). "*Calidad de las habitaciones"*; Benavides (2012), Camisón (2004). "*Limpeza de las instalaciones"*, Del Toro (2011). "*Calidad del servicio"*. Moreno y Coromoto (2009), Santamaria y Cadrazco (2011).

RESULTADOS

En el primer contraste realizado con el estadístico Tau_b Kendall los resultados muestran suficiente evidencia de correlación de variables (Tabla 2). Concretamente, los valores que más se correlacionaron con la variable *Competitividad* fueron la variable independiente *Confort del Hotel* con un coeficiente bastante significativo de 0.712 puntos, seguido de la variable *Calidad de las Habitaciones* con un coeficiente de

0.701 puntos, y en tercer lugar un coeficiente de 0.682 respecto a la *Calidad del Servicio*. Con relación a las demás variables los resultados alcanzados en este contraste se muestran coeficientes elevados en las variables *Limpieza de las habitaciones* respecto a la variable *Limpieza de las instalaciones* con 0.638 puntos. Seguido de la variable *Calidad precio* referente a *Calidad del servicio* con 0.635 puntos.

Tabla 2: Correlaciones Tau_B Kendall Bivariado

Opinión de los Huéspedes Respecto de:		**Calidad-Precio**	**Ubicación del Hotel**	**Confort del Hotel**	**Calidad De las Habitaciones**	**Limpieza de Instalaciones Del Hotel**	**Calidad del Servicio**	**Competitividad**
Calidad-precio	Coeficiente de correlación	1.000	0.345**	0.472**	0.546**	0.547**	0.635**	0.656**
	Sig. (bilateral)		0.000	0.000	0.000	0.000	0.000	0.000
	N	337	337	337	337	337	337	337
Ubicación del hotel	Coeficiente de correlación	0.345**	1.000	0.293**	0.412**	0.430**	0.403**	0.462**
	Sig. (bilateral)	0.000		0.000	0.000	0.000	0.000	0.000
	N	337	337	337	337	337	337	337
Confort del hotel	Coeficiente de correlación	0.472**	0.293**	1.000	0.514**	0.510**	0.512**	0.712**
	Sig. (bilateral)	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	N	337	337	337	337	337	337	337
Calidad de las habitaciones	Coeficiente de correlación	0.546**	0.412**	0.514**	1.000	0.638**	0.581**	0.701**
	Sig. (bilateral)	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	N	337	337	337	337	337	337	337
Limpieza de las instalaciones del hotel	Coeficiente de correlación	0.547**	0.430**	0.510**	0.638**	1.000	0.626**	0.657**
	Sig. (bilateral)	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	N	337	337	337	337	337	337	337
Calidad del servicio	Coeficiente de correlación	0.635**	0.403**	0.512**	0.581**	0.626**	1.000	0.682**
	Sig. (bilateral)	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	N	337	337	337	337	337	337	337
Competitividad	Coeficiente de correlación	0.656**	0.462**	0.712**	0.701**	0.657**	0.682**	1.000
	Sig. (bilateral)	0.000	0.000	0.000	0.000	0.000	0.000	0.000

***. La correlación es significativa al nivel 0,01 (bilateral).*
En ésta Tabla se presenta las Correlaciones Tau_b Kendall , los valores que más se correlacionaron con la variable Competitividad fueron la variable Confort del Hotel con un coeficiente bastante significativo de 0.712 puntos, seguido de la variable Calidad de las Habitaciones con un coeficiente de 0.701 puntos, y en tercer lugar un coeficiente de 0.682 respecto a la Calidad del Servicio.

El contraste realizado con la Regresión Ordinal, permite dar forma a la dependencia de una respuesta ordinal politómica sobre un conjunto de predictores, que pueden ser factores o covariables. A continuación el análisis a través de los estadíscticos: Negelkerke, Cox y Snell y McFadden.

Tabla 3 : A. Matriz del Coeficiente de Determinación Pseudo R-Cuadrado Bivariado Negelkerke

1Variables	Calidad Precio (Capacidad)	Ubicación Del H. (Recurso)	Confort Del H. (Recurso)	Calidad Habitaciones (Recurso)	Limpieza De Linstalaciones (Capacidad)	Calidad Servicio (Capacidad)	Competitividad
Calidad precio	1.000	0.199	0.479	0.493	0.433	0.560	0.734
Ubicación	0.211	1.000	0.236	0.284	0.270	0.238	0.503
Calidad descanso	0.286	0.115	1.000	0.343	0.312	0.320	0.724
Habitaciones	0.430	0.258	0.448	1.000	0.513	0.440	0.741
Limpieza	0.442	0.256	0.496	0.587	1.000	0.501	0.710
Servicio	0.564	0.234	0.486	0.529	0.502	1.000	0.752
Competitividad	0.612	0.344	0.719	0.828	0.605	0.641	1.000

En ésta Tabla se presenta la correlación entre las variables independiente (recurso/capacidad) y la variable dependiente (competitividad). Aplicando el coeficiente de determinación Pseudo R2 bivariado Negelkerke, podemos observar la mayor correlación entre la variable "Calidad de habitaciones" y Competitividad con 0.828, respecto de las otras variables analizadas.

Tabla 3 :B. Matriz del Coeficiente de Determinación Pseudo R-Cuadrado Bivariado Cox y Snell

	Calidad Precio (Capacidad)	Ubicación del H. (Recurso)	Confort del H. (Recurso)	Calidad Habitaciones (Recurso)	Limpieza de Instalaciones (Capacidad)	Calidad Servicio (Capacidad)	Competitividad
Calidad precio	1.000	0.182	0.438	0.452	0.396	0.513	0.672
Ubicación	0.177	1.000	0.198	0.238	0.226	0.200	0.422
Calidad descanso	0.267	0.107	1.000	0.320	0.292	0.299	0.677
Habitaciones	0.392	0.236	0.410	1.000	0.469	0.420	0.677
Limpieza	0.391	0.226	0.439	0.519	1.000	0.443	0.628
Servicio	0.510	0.212	0.440	0.479	0.454	1.000	0.680
Competitividad	0.608	0.392	0.714	0.823	0.601	0.637	1.000

En ésta Tabla se presenta la correlación entre las variables independiente y dependiente. Aplicando el coeficiente de determinación Pseudo R2 bivariado Cox Snell, podemos observar la mayor correlación entre la variable "Calidad de habitaciones" y "Competitividad" con 0.823.

Tabla 3 :C. Matriz del Coeficiente de Determinación Pseudo R-Cuadrado Bivariado Mc Fadden

Variables	Calidad Precio (Capacidad)	Ubicación del H. (Recurso)	Confort del H. (Recurso)	Calidad Habitaciones (Recurso)	Limpieza de Lasinstalacion (Capacidad)	Calidad Servicio (Capacidad)	Competitividad
Calidad precio	1.000	0.081	0.234	0.244	0.205	0.292	0.451
Ubicación	0.107	1.000	0.121	0.149	0.141	0.122	0.301
Calidad descanso	0.114	0.042	1.000	0.142	0.127	0.130	0.415
Habitaciones	0.203	0.110	0.215	1.000	0.258	0.210	0.462
Limpieza	0.230	0.119	0.268	0.339	1.000	0.271	0.458
Servicio	0.304	0.101	0.246	0.277	0.258	1.000	0.486
Competitividad	0.183	0.082	0.245	0.339	0.180	0.198	1.000

En ésta Tabla se presenta la correlación entre las variables independiente y dependiente. Aplicando el coeficiente de determinación Pseudo R2 bivariado Mc Faddenl, podemos observar una mayor correlación de la variable "Calidad de habitaicones" y "Competitividad" con 0.339.

De los resultados obtenidos con la Regresión Ordinal se pudo observar que de los tres estadísticos utilizados (Negelkerke, Cox y Snell y McFadden) los coeficientes de determinación muestran que las variables independientes (recursos y capacidades) tienen una relación estrecha con la variable dependiente (competitividad) (véase las tablas 3A, 3B y 2C). Así, se puede destacar que la correlación más elevada de la variable dependiente *Competitividad* con relación a la independiente *Calidad de las Habitaciones (Recursos)* en el coeficiente del Pseudo R^2 le corresponde a los estadísticos Negelkerke con 0.828 puntos, seguido de Cox y Snell con 0.823 y McFaden con 0.339 puntos. (véase la tabla 3A 3B y 3C respectivamente). En segundo lugar los resultados muestran que las variables *Confort del Hotel* (Recursos) con 0.719 puntos para Negelkerke, 0.714 puntos para Cox y Senell y 0.245 punto para McFadden.

CONCLUSIÓN

De acuerdo la revisión de la literatura y los objetivos enmarcados en el diseño y análisis de los datos de esta investigación, se desprende que los resultados alcanzados indican que que las variables analizadas son fundamentales para el nivel de Competitividad de las empresas hoteleras de acuerdo a lo expuesto por autores como García de León (2013) apunta que el valor de los intangibles en este tipo de organizaciones crea precisamente la Ventaja Competitiva. Tomando las evidencias de este estudio, los datos favorecen a los planteamientos por autores como Rodríguez et al. (2012); Alves et al. (2012), entre otros, quienes han señalado que tipo de Recursos y Capacidades son inherentes a este sector que desde hace mucho tiempo está comprometido con la calidad de sus servicios.

Por otro lado, esta investigación tiene importantes implicaciones. La primera, es que los resultados muestran que efectivamente una batería de Capacidades representadas con las variables analizadas de Calidad del Servicio, Calidad Precio y Limpieza de las Instalaciones; así como Recursos constituidos con las variables Ubicación del Hotel, Confort del Hotel y Calidad de las Habitaciones son dependientes de la Competitividad. Sin embargo, consideramos que no son las únicas que tienen esta característica debido a que es necesario realizar investigaciones de campo en los que también se incluyan variables como tipo de certificaciones, categoría de los hoteles, prestigio de la cadena, etc.
Como conclusión cabe admitir que los medios utilizados para alcanzar los resultados son limitados debido a que no fue posible analizar variables como rentabilidad de este tipo de organizaciones, capital humano, nivel de competencias de los empleados en aras de establecer una relación causa-efecto entre la Competitividad de los hoteles y los coeficientes de las variables independientes analizadas. Por lo que para futuros estudios será recomendable incluir este tipo de análisis.

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CONFLICTO EN EMPRESAS FAMILIARES CLASIFICADAS COMO PEQUEÑOS NEGOCIOS DEDICADOS AL SECTOR SERVICIOS. REGIÓN SURESTE DE COAHUILA, MÉXICO

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RESUMEN

En la actualidad diversas instituciones gubernamentales (Secretaria de economía, IMEF) entre otras con gran inquietud presentan información sobre el movimiento de entrada y salida al mercado de empresas familiares, con clasificación de pequeñas en el sector servicios, argumentan que de cada 10 empresas instaladas, ocho desaparecen en un lapso de dos años. Por lo que se hace necesario conocer cuáles son los conflictos que surgen dentro de estas empresas con mayor frecuencia. Así como las causas que los originan y que determinan su crecimiento, desarrollo o definir si hay relación con su salida del mercado. El método de estudio es mixto el tipo de investigación es descriptivo después de la investigación documental se aplicaron 50 encuestas. En seguida se codificó la información y se elaboró una base de datos utilizando el paquete NCSS, los resultados se muestran en tablas de frecuencias y gráficas. Para llegar a las conclusiones y recomendaciones. Los resultados obtenidos reflejan que la causa raíz de los principales conflictos que se dan es por falta de comunicación en el proceso de, sucesión y asignación de funciones. La propuesta y recomendación es en primer lugar analizar y determinar su comunicación marcando diferencias entre la comunicación en familia y en la empresa para después establecer reglar escritas que regulen el comportamiento. Y elaborar un plan de sucesión en el que se plasmen las responsabilidades que se tienen, y las habilidades y conocimientos que se requieren para ser el dirigente de la empresa, entre otras cosas.

Palabras Clave: Empresa Familia, Conflicto, Servicios

CONFLICT IN FAMILY BUSINESSES CLASSIFIED AS SMALL BUSINESS DEDICATED TO THE SERVICE SECTOR. SOUTHEAST REGION OF COAHUILA, MEXICO

ABSTRACT

In this paper we examine the conflicts that arise within family owned business in the small and medium size (SMEs) classification in Mexico. Results show that lack of communication in the process of succession and allocation of functions is a key factor. We proposed to develop a plan of succession

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KEYWORDS: Family Business, Conflict, Services

INTRODUCCIÓN

La empresa familiar es de gran importancia tanto en México como en el mundo, se ha comprobado que son las que más recursos económicos aportan a la económica de los países y por esto conservar este tipo de organización es muy importante. Determinar las causas del conflicto y sus implicaciones para tratar de controlarlo es urgente, ya que diversos estudios argumentan que este es una de las principales causas de su disolución.Las micro, pequeñas y medianas empresas representan una gran salida a la problemática de desempleo no solo a nivel local sino internacionalmente, situación observada en los países industrializados como en los de menor grado de desarrollo. Las empresas micro, pequeñas y medianas representan el segmento de la economía que aporta el mayor número de unidades económicas y personal ocupado; de ahí la relevancia de este tipo de empresas y la necesidad de fortalecer su desempeño,; Según datos del INEGI (censos económicos 2009) en México existen 3, 724, 019 empresas familiares en todo el país, de los cuales 98.35% se concentran en comercio 49.9%(1 858 550), servicios 36.7% (1 367 287) e industrias manufactureras 11.7% (436 851).

De acuerdo con el reporte de la Family Business Magazine, diez de las 250 empresas familiares más grandes del mundo son mexicanas, entre las que destacan FEMSA, con una importante participación accionaria de la familia Garza; CEMEX que es la segunda cementera más grande del mundo y donde la familia Zambrano es la principal accionista; Grupo CARSOSO de la familia Slim; Grupo industrial Bimbo de los Servitje; Grupo Televisa de la familia Azcárraga; Grupo Casa Saba de la familia Rafoul, que ha penetrado en el área de textiles y bienes raíces y Grupo Corvi de la familia Villaseñor que se desarrolla en el giro de los alimentos. Las empresas familiares como son muy importantes en un país y para poder perdúralas dentro de un país hay que encontrar la forma de conservarlas para que crezcan y se desarrollen como grandes corporaciones y así aportar un alto grado de productividad permitiendo igualmente el crecimiento y desarrollo de los países en los que se encuentre.El objetivo de la investigación es conocer los principales conflictos que se dan entre los integrantes de las empresas familiares y si las causas que los originan impiden el crecimiento, desarrollo y continuidad de las empresas familiares. Así como las técnicas más usadas en el de manejo de conflictos.

REVISION LITERARIA

Antecedentes

En México, como en el resto del mundo, las empresas familiares son un gran generador de riqueza, empleo e innovación. A partir de una idea puede nacer un negocio que crezca y constituya el patrimonio de una familia durante generaciones. La empresa familiar se presenta históricamente como una de las primeras organizaciones sociales creadas por el hombre y se define como "una Empresa Familiar es aquella organización de carácter económico cuyo objetivo principal sea la producción o comercialización de bienes y servicios y cuya propiedad pertenece en su totalidad o en una mayoría a un grupo de personas unidas por un vínculo familiar, habitualmente los descendientes del fundador de la misma" (Neuebauer y Lank).
En dos de cada tres de las empresas familiares mexicanas se presentan conflictos. (Escalada Duran, 2013). El conflicto forma parte de la vida de relación de las personas y de los grupos. No es un hecho negativo que debe ser eliminado, como se creía tradicionalmente, haciéndolo sinónimo de violencia, intentando evitarlo y resolverlo cuando surge. Aunque el conflicto suele estar ligado a aspectos negativos que hay que procurar eliminar o atenuar también puede generar pautas de evolución y desarrollo. Una sociedad sin conflictos permanecería estancada. Es por ello, por lo que la idea no es tanto evitar los conflictos como manejarlos para darles un uso constructivo y positivo orientado al desarrollo personal o grupal. (Yubero, 1999). En la historia humanidad existe una constante la trilogía: paz-violencia-humanidad. A mayor paz le correspondería menos violencia y viceversa.(Galtung) estudia para llegar a determinar el conflicto, haciendo un ejercicio de síntesis conceptual producto del análisis y la interacción de diferentes intentos de

respuestas o tendencias, que a largo de la historia de la humanidad se dieron los hombres para poder explicarse este fenómeno:

Una primera línea de respuestas se enfoca sobre aspectos interiores al ser humano (como el odio).
Freud subraya la raíz de los mismos en procesos y en contradicciones personales (entre el Ello y el Súper Yo).

Una segunda línea se concentraba fundamentalmente en la incompatibilidad de objetivos de las partes (Darwin, competición).
La tercera línea se focaliza en el hecho externo de las contradicciones. Marx se centra en las contradicciones intra-sociales (entre capital y trabajo, o entre los medios y los modos de producción).

Como se puede apreciar, estas respuestas giran en torno a las dimensiones interior, exterior y al entre de las relaciones humanas. No se podría prescindir de ninguna de ellas si de un análisis complexivo y objetivo de los conflictos se trata; en efecto la interacción de estas tres dimensiones, nos darán en Galtung, una definición de conflicto. Es decir, conflicto es: Actitudes, presunciones + comportamiento + contradicción. Las actitudes (aspecto motivacional) se refieren a cómo sienten y piensan las partes de un conflicto, cómo perciben al otro (por ejemplo con respeto y amor o con desprecio y odio), y cómo ven sus propias metas y al conflicto en sí mismo. El comportamiento (aspecto objetivo) alude a cómo actúan las partes durante el conflicto: si buscan intereses comunes y acción creativa y constructiva o si tratan de perjudicar y causar dolor al otro.
La contradicción (aspecto subjetivo) tiene que ver con el tema o temas reales del conflicto y con como este se manifiesta. Las partes muchas veces difieren en su percepción de cuál es la contradicción o raíz del conflicto. En muchos casos, tales cuestiones son complicadas y están ocultas, ya que las partes y los actores del conflicto de ambos lados (incluidos políticos y medios de comunicación) prefieren centrarse en las actitudes y la conducta, tanto la suya propia (que en general se auto-concibe como positiva) como en la del otro (que suele describirse generalmente como negativa). Para Galtung el conflicto es una crisis y oportunidad natura, estructural y permanente en el ser humano por tanto es una situación de objetivos incompatibles. Y estos no se solucionan se transforman son una experiencia vital holística con dimensión que se trasforman en relaciones de poder. Una Teoría de conflictos requiere violencia, donde la violencia es vista como el fracaso en la transformación de conflictos. La violencia es el motor de las reservas de energía que pueden ser utilizadas para fines constructivos, no solo para fines destructivos. No son fracasos del todo, son también oportunidades; Cuando haremos referencia a la violencia siempre lo ubicaremos en el contexto del Conflicto, dado que puede haber violencia sin conflicto y conflicto sin violencia.

Principales Conflictos Que Enfrentan Las Empresas Familiares

Las empresa familiares tienden a repetir sus modelos familiares dentro de la empresa, y a veces toman decisiones de roles en base a sus afectos. Al diseñar un organigrama lo que se establece son las prioridades de la empresa sobre los aspectos organizacionales. (Kertész).

El establecimiento de los roles y la determinación de las funciones de cada integrante de la compañía es uno de los puntos que más resistencia genera entre los miembros de la empresa familiar.
Entre los problemas más frecuentes que deben afrontar las empresas familiares, el estudio indica que se destacan las dificultades de comunicación vinculadas al manejo de conflictos y la toma de decisiones entre familiares que trabajan en el negocio y el traspaso generacional.
Algunos de los problemas más relevantes que surgen en las empresas familiares son los siguientes:

Comunicación-La comunicación entre familiares que trabajan en el negocio: Este representa un problema de carácter mediano a importante. Ya que la falta de comunicación entre los familiares de la empresa puede ocasionar distintos problemas entre los miembros de la empresa.

Sucesión-La sucesión es la prueba máxima para las empresas familiares. Una vez que la empresa ha sido transformada de un negocio individual en una empresa familiar, su continuidad y supervivencia debe ser causa de preocupación para la familia. El pasar la empresa de una a otra generación, de manera sana y en condiciones adecuadas, es una meta crucial para este tipo de compañías.

Funciones de los integrantes- Delegación de funciones. Alrededor de dos tercios de los fundadores admitieron no delegar adecuadamente el poder de decisión ni de mando, en sus hijos o en otros subordinados.

Toma de decisiones-Se ubica a este aspecto como un problema mediano e importante. Las empresas familiares tienen una gran complicación al momento de tomar decisiones, pues la percepción que tenga cada una de los miembros de la familia de una decisión, puede generar conflictos. En la toma de decisiones se pueden percibir decisiones buenas y malas para la empresa, así como decisiones buenas y malas para la familia, formando así 4 permutaciones posibles para una decisión:

Que la decisión sea buena para la empresa y buena para la familia.
Que la decisión sea buena para la empresa pero mala para la familia.
Que la decisión sea mala para la empresa pero buena para la familia.
Que la decisión sea mala para la empresa y mala para la familia.

Mientras los miembros de la familia perciban de la misma manera la decisión que se va a tomar en el negocio se evitarán conflictos, pero si por alguna circunstancia la decisión que se va a tomar se percibe diferente por algunos de los miembros de la familia se generarán conflictos que mermarán la competitividad de la empresa. Este tipo de conflictos surgen en 4 áreas típicamente:

Recursos humanos,
Reparto o reinversión de dividendos
Diferencias en la estrategia de negocio
Cambios en las estructuras de control

Luchas de poder por el control de la compañía: Las generaciones mayor y menor se enfrentan constantemente por temas relativos al control de la empresa. A medida que la generación menor se desarrolla en la organización va exigiendo más espacios y más participación en la toma de decisiones. La generación mayor puede estar complacida por su interés, pero también sentirse desplazada en el trabajo que ha realizado durante muchos años. La simple idea de perder el control ante los más jóvenes puede provocar que los mayores cierren espacios y se resistan a ceder el paso a la siguiente generación. Se dice que padres e hijos viven una relación de contradicción porque, aun cuando se inscriben en un marco de amor, pelean por el control de la empresa y por la toma de decisiones estratégicas. Entre hermanos también suelen presentarse luchas de poder y, por desdicha, en muchos casos estos conflictos terminan con distanciamientos familiares. En empresas de tercera generación, donde incluso participan los primos, los conflictos por el control se tornan aún mayores y, en ocasiones, hasta se vuelven destructivos, en especial si no existen reglas claras en la operación y el control de las empresas. Exceso de familiares en la empresa: La familia crece más rápido que la empresa. Esta aseveración suele ser cierta en la gran mayoría de los casos y si se ignora puede ser la causa de graves enfrentamientos entre familiares. ¿Cuántos miembros de la familia caben en esta empresa? es una pregunta muy pertinente. En ocasiones existen varios familiares que podrían realizar aportaciones significativas a una organización, por lo que en principio sería atractivo la idea de incluirlos en la empresa, sin embargo podría darse el caso de que la empresa no dé lo suficiente para cada uno de ellos y se propicie la lucha por los recursos y el control de la empresa.

Confusión entre empresa y familia: Aunque resulte evidente, insisto que es esencial tratar a la empresa como empresa y a la familia como familia. La empresa familiar podría ser concebida como la unión de dos

subsistemas: Empresa y Familia. Son dos círculos que se interceptan: uno de ellos corresponde a la Empresa y el otro a la Familia. La zona de intersección, producto de la unión de ellos, se denomina zona de conflicto. (Antognolli), considera La mejor forma de evitar la mayoría de estos inconvenientes consiste en definir y enunciar por escrito una Visión de la empresa compartida por todos, establecer una forma de gobierno y gestión para la empresa y para la familia que defina las reglas de convivencia entre los dos sistemas, y programar la sucesión teniendo en cuenta que esta circunstancia genera crisis en todos los sistemas.
Causas por las que surgen los conflictos en las empresas familiares

El conflicto forma parte de la vida y es un elemento intrínseco del proceso de socialización. En el ámbito de la empresa familiar, donde las relaciones familiares coexisten y muchas veces se mezclan con las relaciones profesionales, la gestión del conflicto adquiere mayor relevancia, puesto que un conflicto mal resuelto puede poner en peligro la continuidad de la empresa. La mayoría de los conflictos en la empresa familiar tienen relación con la posición que la persona ocupa en la familia y con la personalidad de cada miembro de la familia.Las causas de los conflictos que surgen en las empresas familiares son los siguientes:
Juego de roles inadecuados dentro de la empresa: Los miembros de una familia tienden a interactuar de la misma manera y bajo los mismos patrones que se dan en la familia, independientemente de los escenarios en donde se encuentren. Es curioso cómo las personas pueden comportarse de muy diversas maneras de acuerdo con la naturaleza del grupo en el cual se desarrollan. Las personas tienen otros comportamientos en función de la naturaleza de su grupo, y pueden adoptar roles completamente diferentes en distintas sociedades.Sin embargo, en el caso de las empresas familiares, dado que parte de la familia opera la empresa, el comportamiento de los parientes tenderá a ser similar. Pero como la empresa y la familia suelen tener objetivos diferentes, el comportamiento de sus miembros en cada uno de estos sistemas podría necesitar que también fueran diferentes.

Cada miembro de la familia desempeña un papel determinado. La dinámica de la familia se manifiesta de cierta manera y la actuación de cada uno de sus elementos responde a ella. Cuando se habla de la separación entre sistemas, se reconoce que la empresa y la familia operan de maneras diferentes, por lo que quizá sería deseable que el comportamiento de los miembros de la familia en la empresa se separara también.
Estructuras organizacionales inadecuadas: Una de las principales causas de conflicto en estas empresas se debe a una mala organización, la cual tiene su origen en el diseño ineficaz de su estructura. En ocasiones, por respetar algunos acuerdos de orden familiar, las compañías no se organizan eficientemente.
Exceso de miembros de la familia en la organización: En ocasiones es claro que los negocios no pueden soportar a tantos familiares con altas aspiraciones, a menos que la empresa misma crezca. La incorporación de parientes debe ser congruente con la estrategia de la empresa. En este sentido, el fundador puede cometer graves errores al permitir la entrada de varios de sus hijos y, a la vez, no estar dispuesto a arriesgar nada para hacer crecer a la compañía. Si la visión del negocio incluye que éste conserve un determinado tamaño, lo mejor sería contratar el número ideal de familiares que puedan desempeñarse bien en ella. Sobra decir que la primera condición para contratar a cualquier miembro de la familia es que éste sea capaz de agregar valor a la organización.

Remuneraciones inadecuadas: Remunerar a los miembros de la familia considerando sólo el hecho de que son elementos de una familia puede ser, además de injusto, inadecuado y frustrante para muchos de ellos.
A menudo los hermanos que tienen responsabilidades distintas y generan resultados distintos reciben el mismo salario, lo cual obedece a la necesidad de igualdad que dicta el sistema familiar. Aunque si la situación se analiza desde la perspectiva empresarial, es notorio que está cometiéndose una injusticia y, a la vez, se cae en otro error: se desmotiva a las personas más rentables y comprometidas de la organización. Con respecto al punto de remuneraciones, asignar retribuciones más justas y eficaces es una forma de separar los sistemas empresarial y familiar. No hay que perder de vista que un cambio en la forma de remunerar puede provocar problemas, pero es saludable enfrentarlos. Por otro lado, pagar a los miembros de la familia con relación a sus capacidades y responsabilidades también podría generar diferentes conflictos, dado que difícilmente habrá algún consenso sobre las capacidades y talentos de cada quién.

Comportamientos cruzados: En ocasiones se pueden realizar trabajos o discutir temas de empresa en tiempos y espacios destinados a la familia, o viceversa. Imaginen a una familia reunida en la comida dominical con la abuela en la que el tema de sobremesa sea un problema que enfrenta la empresa esto sería la causa de un conflicto familiar.

Manejo de los Conflictos

Solo el 30% sobrevive el traspaso a la segunda generación. En el 61% de los casos, la muerte de este tipo de organizaciones en el momento del cambio se debe a conflictos de relaciones personales y no financieros. Las empresas familiares generan problemas por naturaleza y siempre se las asocia con conflictos. Por eso, su manejo implica tomar medidas antes de que estos estallen. De esa manera, se trabaja de forma racional, no emocionalmente. (Santiago Antognolli). En el manejo de las diferencias que generan los conflictos, es de vital importancia el tono de voz con el cual nos dirigimos a los demás, ya que un descontrol en tus emociones puede agravar el problema aún más. La actitud que más ayuda a enfrentar los conflictos es prepararse ante su eminente aparición. Es bueno que existan diferencias en las empresas familiares, porque a través de ellas podemos lograr:

El análisis de los problemas.
Toma de decisiones.
Diagnóstico de las decisiones.
Elección de objetivos.
Determinar el estilo de trabajo.
Descubrir el carácter de las personas.
En los conflictos podemos encontrar varios aspectos positivos:
Superándolos crecemos.
Nos da experiencia.
Nos hace detectar puntos débiles.
Es ocasión para mejorar la comunicación y las relaciones.
Podemos fomentar la creatividad.
Ayuda a definir los problemas y a tomar conciencia sobre los mismos.
La mejor manera de enfrentar los conflictos es:
Reconociendo que existe.
Reconocer corresponsables.
Declarar explícitamente la voluntad de superarlo.
Tolerancia con la otra parte.
Diseñar alternativas de solución y estar abiertos a innovaciones.
Elegir una solución en la que las dos partes ganen.
Comprometerse con dicha solución.

Aprender a manejar conflictos es la parte más importante de la madurez de las empresas familiares.
El manejo adecuado del conflicto instituye procedimientos para mejorar las tareas y las relaciones entre los miembros de la empresa. De esta manera, mejora la calidad de servicio, reduce costos, eleva la eficacia del liderazgo, estimula la generación de ideas y su discusión, el trabajo en equipo, etc.

Toda empresa familiar duradera, y quienes la componen deberán tener una mirada amplia en el manejo y resolución de conflictos. Esto significa que la calidad de las soluciones a las que se pretenda llegar, deberán contemplar la sustancia y el proceso.

Es aconsejable establecer un procedimiento de resolución de conflictos, el cual debe convertirse en parte de la cultura empresarial, y todos los miembros de la familia deben conocerlo perfectamente. Además, debe de incluirse en el protocolo familiar. No importa el mecanismo que se use, lo importante es que logre evitar

los puntos muertos originado por los conflictos y permita el desarrollo y crecimiento de las dos instituciones: la familia y la empresa.

Problema: La comunicación entre familiares que trabajan en el negocio
Solución: Organizarse como Familia Empresaria creando los órganos de información y de gobierno a medida, los que se precisen en cada momento.

Mantener el diálogo en la familia y compartir tiempo. Hace falta que se explique lo bueno y lo malo de las vivencias en la empresa. La historia de esta. Las oportunidades profesionales que les puede ofrecer la empresa familiar. Será positivo si la pueden conocer desde bien jóvenes haciendo trabajos de verano.
En un primer momento, se deben abordar los problemas críticos que surgen de la relación familia-empresa. Una vez que estos problemas han sido ubicados se deben realizar reuniones periódicas familiares para poner en común puntos de vista y las medidas a tomar en cada situación. En tercer lugar, se presentan por escrito los valores y conductas que deben seguir los miembros de la organización, siendo en este momento cuando la empresa ya se plantea la constitución de un protocolo familiar. Y, por último, se realizarán revisiones periódicas controlando que lo planificado se cumple y, manteniendo en todo momento una comunicación fluida entre todos los miembros.

Problema: Traspaso generacional

Solución: debemos tratar de que ésta llegue a su término con la menor repercusión posible para el negocio, de tal manera que son varias las soluciones que se plantean para esto. Por un lado, una solución que comparten algunos autores, (Ward 1988), (Leach 1993), (Oltra 1997) y (Gallo 1998) es que la llegada del traspaso es mucho más llevadera cuando la empresa, con tiempo, comienza a realizar la planificación estratégica de la compañía. Así, en un contexto familiar, se siguen una serie de pautas a la hora de su elaboración. Con este plan estratégico lo que se pretende es exponer los pasos concretos que hay que seguir para satisfacer a los clientes, aumentar los beneficios y revitalizar la empresa para la próxima generación (Ward, 1988). Otra solución, que complementa a la anterior planificación, es comenzar con la planificación del proceso de sucesión (Le Van, 1999). Este cambio debe estar planeado de antemano ya que afecta a muchos factores, no solo a la familia sino también a la organización, facilitándose con dicha planificación el proceso. Por todo ello, y siguiendo la línea de (M.A. Gallo 1998) se debería empezar a estructurar el problema de la sucesión comenzando por establecer las partes que componen dicho problema y cómo éstas se relacionan entre sí.

Problema: Delegación de funciones

Solución: Se implementara una estrategia y cálculo para que la delegación de funciones se realice de manera más armónica posible. Las empresas son, en esencia, las personas que trabajan en ella. Bajo esta premisa es preciso contratar únicamente a personas valiosas, esto es, sólo a los que son capaces de agregar valor a la organización. Una organización familiar es aquella que incluye parientes ineficaces, generalmente con la idea de dar trabajo a miembros de la familia, sin tomar en consideración que su bajo desempeño afecta negativamente a la empresa. Como en cualquier otro caso, deben valorarse las capacidades, las actitudes y los valores de los miembros de la familia quienes aspiran a ocupar un cargo dentro de la empresa y, de esta forma estimar las aportaciones que pudieran hacer. Es preciso contratar a profesionales calificados, si existen dentro de la familia, habrá que valorar su incorporación. Si no hay talento dentro de casa, habrá que buscar fuera de ella.

Problema: Toma de decisiones

Solución: Los miembros de la familia perciban de la misma manera la decisión que se va a tomar en el negocio se evitarán conflictos.

Una planeación a largo plazo y un profundo entendimiento de los objetivos de dicho plan por los miembros de la familia puede ser una buena solución para este tipo de conflictos.
Problema: Exceso de familiares en la empresa (rivalidad)

Solución: Con valentía y sensibilidad es preciso adelantarse a estas situaciones y plantearse diversos escenarios de desarrollo para cada uno de los miembros de la familia y elegir los que más convengan a los individuos y a las organizaciones.

Problema: Confusión entre empresa y familia

Solución: Correcta separación entre empresa y familia
Técnicas de solución de conflicto

Los valores que aporta la familia empresaria representan un punto fuerte muy importante para su empresa, paradójicamente esta misma familia empresaria puede llevarla al cierre por causas ajenas a la propia marcha del negocio. Es por esta razón que es esencial gestionar adecuadamente los conflictos que puedan derivar de la relación entre las personas que además de tener un vínculo familiar comparten la propiedad, el gobierno y la empresa.

La familia empresaria puede tener diversas técnicas de entender y dar solución a los conflictos:
1. Entender que los conflictos son actos de rivalidad o de oposición entre miembros de la familia empresaria. En esta modalidad los sentimientos juegan un papel importante.
2. Los entienden como una situación de enfrentamiento entre ideas o intereses divergentes. Así la razón juega el papel más importante.
3. Vivirlos como un encuentro hostil: una lucha, batalla, o incluso guerra con otros miembros de la familia empresaria. Entonces sentimientos y razón se mezclan en el proceso.
4. Entender los conflictos como el tiempo de comportamiento que tiene lugar cuando dos o más personas de la familia empresaria se oponen o luchan para llegar a un entendimiento o acuerdo. Esta visión requiere la madurez de los miembros de la familia empresaria para no mezclar los sentimientos en el proceso, mi querer hacer valer la razón, sino estar dispuestos a ceder en beneficio de todos, de la familia empresaria y de la empresa familiar. La comunicación juega un papel fundamental.
Para una buena gestión de los conflictos, además de vivirlos como el tiempo de comportamiento necesario para llegar a acuerdos, hará falta que estás familias empresarias tengan suficiente capacidad de reflexión i aprendizaje que las lleve a incorporar las siguientes visiones en su sistema de valores:
1. Con el paso del tiempo, es inevitable que surjan conflictos en el seno de la familia empresaria y entre esta y su empresa familiar.
2. Los conflictos no son intrínsecamente malos, pudiendo ser saludables o malsanos y funcionales o disfuncionales.
3. La manera como se actúa en los conflictos determina la medida en que la familia empresaria y su empresa familiar siguen siendo sanas y fuertes.
4. Son varias las estrategias posibles delante de un conflicto, asimismo ninguna de ellas no es ninguna panacea.
5. Si se establecen por adelantado las normas del juego pueden obviarse muchos conflictos en la familia empresaria y en la empresa familiar.
6. El objetivo tiene que ser el de maximizar las posibilidades de que todas las partes afectadas salgan, de alguna manera, beneficiadas y llegar a la mejor decisión teniendo en cuenta la misión, las metas y los objetivos de la familia empresaria y de la empresa familiar.

METODOLOGIA

Se Realizó investigación documental para conocer la situación de las empresas familiares en México: se utilizaron páginas de internet así como documentos (PDF) y tesis relacionadas con el tema principal. A continuación se realizara una investigación de campo. Se definió que es una investigación no experimental de tipo mixta descriptiva. Para el análisis de campo y responder las preguntas de investigación se diseñó instrumento de medición este fue un cuestionario que consta de 24 preguntas con opción múltiple para la obtención o recolección de información cuantitativa. Se codificación, los ítems y se agruparon por bloques, según su afinidad las variables de estudio fueron: Comunicación, Sucesión, Funciones y Toma de decisiones.La población fueron empresas familiares de giro de servicios. De una población de 463 empresas en forma aleatoria se aplicaron 50 instrumentos.

RESULTADOS

El cuestionario consto de 24 preguntas elaboradas de acuerdo con las variables: comunicación, sucesión, funciones y toma de decisiones. De las cuales se obtuvo los siguientes resultados: Generalidades el 76% de las personas encuestados fueron a los dirigentes del negocio y ellos consideran son más importantes las relaciones afectivas en un 72% antes que la empresa misma. El 68% de los dirigentes consideran que la comunicación entre los integrantes de la empresa familia es mala por que no informan a los integrantes de los cambios efectuados o bien de la forma coma resuelven un problema, porque considera, que no le tienen que dar cuenta a los demás integrantes de las decisiones tomadas el resultado está respaldado por el 89% de las los encuestados que afirman no deben dar cuentas a terceros aunque pertenezcan a la empresa por convicción. El 72% delos dirigentes considera que no pueden tratar temas difíciles en asamblea números los problemas claves se resuelven a puerta cerrada y esto lo externa el 76% de los responsables del negocio aunque sean familia. Generalmente no informan a todos los integrantes de la organización por considerar que existen situaciones y asuntos claves que no se deben ventilar. El sentir de los dirigentes representa el 89% de los dirigentes. La sucesión es un caso problema ya que él 76% considera ha habido problemas al momento de cambiar o sustituir a algún dirigente por alguna razón. La sucesión se viene dando por afectividad ello es respaldado por el 76% del sentir de los encuestados quienes expresan que en un 56 % de los casos los candidatos no contaban con habilidades, conocimientos y actitudes para estar al frente del negocio. Por lo que se encuentran al frente del negocio por cuestiones formales y no de elección. Los planteamientos realizados se observan en empresas pequeñas las que contaban con un número de empleados menor a 50 trabajadores. Asimismo empresas que estaban en el mercado desde hace máximo 5 años sin llegar a diez años de vida productiva lo que demuestra que el conflicto es una causa de la desaparición de los negocios sin llegar a ser la única razón.
Por lo que se descarta que los conflictos sean la causa de la desaparición de empresas del mercado.

El 64% de los encuestados sabe que algún día deberá dejar su cargo y expresan que no se están preparando ningún sustituto para realizar cambios en la organización. El 40 % de los encuestados considera que los problemas más fuertes se deben a que al momento de la toma de decisiones se relacionan aspectos familiares no de capacidades habilidades y conocimientos. El 80% de los encuestado consideran que no tiene un reglamento que regule las relacion empres- familia

CONCLUSIONES

La falta de una comunicación empática y efectiva al momento de la sucesión y de la toma de decisiones son ejes que se deben cuidar y que no se realiza en este tipo de empresas de servicio.

En cuanto a la comunicación se concluye es mala y se debe a que no consideran se pueden tratar temas difíciles en asambleas y que no considera obligatorio dar información de la toma de decisiones en asambleas o bien de los cambios que hará la empresa.

RECOMENDACIONES

Como ya se ha mencionado los conflictos no se eliminan si no que son fuente de cambio para el crecimiento y desarrollo de las empres. Es recomendable que para solucionar sus problemas de comunicación se tenga un reglamento para regulas las relaciones familia – empresa y argumentar lo importante de informar a todos los integrantes sobre los objetivos a corto mediano y largo plazo de los objetivos corporativos, así como compartir resultados alcanzados. Es importante que el dirigente de la empresa analice la calidad de la comunicación y pueda romper vínculos de protección familiar, para resolver problemas en forma objetiva. Para el tomo de decisiones con calidad. En cuanto a la sucesión, elaborar un plan de sucesión en el que se plasmen las responsabilidades que se tienen, las habilidades que se requieren para ser el dirigente de la empresa, entre otras cosas. Elaborar e implementar un plan de carrera para los posibles sucesores.

Futuras Lineas De Investigación: Es preciso señalar que esta investigación solo estudia la empresa familiar en un sector por lo que se requiere estudios generales en los tres sectores de actividad de la economía.

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MEZCAL MICHOACANO Y SU PRODUCTIVIDAD: UN ENFOQUE INICIAL A PARTIR DE LA DENOMINACIÓN DE ORIGEN

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RESUMEN

Michoacán fue el último de seis estados en incorporarse a la denominación de origen (DO) tratando de dar un impulso económico a la industria del agave-mezcal como una actividad estratégica del estado. Este es un primer acercamiento a la industria mezcalera Michoacana, identificando si a la fecha esta estrategia realmente ha ayudado a los productores de agave. Los resultados permitieron la obtención de información relacionada con la industria; la identificación de las áreas de oportunidad de los agentes de la cadena; y la evaluación del potencial y restricciones de la cadena de suministro del agave-mezcal en el estado de Michoacán. Observando e identificando las variables que afectan el desempeño y respuesta poco positiva como lo ha buscado el estado, derivado de los altos costos de comercialización y excesiva carga administrativa.

PALABRAS CLAVE : Productividad, Mezcal, Michoacán

MEZCAL AND PRODUCTIVITY AND ORIGEN DESIGNATION

ABSTRACT

Michoacan was the last of six states to join the denomination of origin (DO) trying to give an economic boost to the industry-mezcal agave as a strategic activity in the state. This is a first approach to the Michoacana mezcal industry, identifying whether the date this strategy has really helped agave producers. The results allowed obtaining information related to the industry; identifying areas of opportunity for the actors in the chain; and evaluation of the potential and constraints of the supply chain-mezcal agave in the state of Michoacan. Observing and identifying the variables that affect performance and little positive response as it has sought the state, resulting from high marketing costs and excessive administrative burden.

JEL: M00

KEY WORDS: Productivity, Mezcal, Michoacán

INTRODUCCIÓN

El mezcal un destilado a partir de una planta de agave es una bebida eminentemente de identidad mexicana, en la actualidad, ocupa un lugar importante en el gusto de los consumidores, no sólo en México sino a nivel internacional. Tan sólo en los últimos 9 años, la producción de esta bebida típica mexicana se incrementó en más de 360 por ciento, al pasar de 433 mil a 2 millones de litros al año, mientras que en ese mismo periodo las exportaciones crecieron en 245 por ciento, de 214 mil a 739 mil litros al cierre de 2013, lo que habla de un auge en el consumo en esta bebida, que llega a cotizarse hasta en 500 euros en el viejo continente. Dicha producción corresponde a los siete estados con denominación de origen del mezcal, los cuales son: Durango, Guanajuato, Guerrero, San Luis Potosí, Tamaulipas , Zacatecas ,Michoacán y Oaxaca

este último tiene 65% de la producción nacional. según (López, Martínez, Cavazos, & Mayett, 2014) del Instituto Mexicano de la Propiedad Intelectual..

Las condiciones socioeconómicas de los productores agrícolas y algunos fabricantes de mezcal incorporados a la industria son de alta y muy alta marginalidad. Algunos de los fabricantes de mezcal aún carecen de tecnología moderna, por lo que han modernizado su proceso incorporándose al campo agroindustrial (Presupuesto de Egresos de la Federación para el Ejercicio Fiscal, 2009 y 2010). Y por ser una producción artesanal, al igual que el resto de las artesanías, se caracteriza por ser un negocio familiar; ya que tanto el jefe de familia, como su cónyuge, hijos y parientes cercanos dedican parte de su tiempo a producir y vender la bebida (Bailón C, 1980)

El ingreso de algunos estados y municipios de Michoacán a la "denominación de origen", se dio recientemente a finales del 2012, de tal suerte la bebida que data con más de 400 años de historia en el estado, dejó de ser nombrada simplemente como doble destilado de agave para ser reconocida como mezcal e incursionar en nuevos mercados nacionales e internacionales en los que no podía competir debido a que carecía de tal denominación. Con esto, la entidad forma parte del Corredor del Mezcal que se extiende desde Oaxaca en el Sur, Michoacán en el Oeste hasta el Norte en Tamaulipas, lo que es una forma de limitar en qué lugares se puede producir la bebida y los puntos en donde está prohibida su elaboración. Con esta estrategia competitiva se pretende ayudar a los productores de mezcal a que mejoren la comercialización de sus productos y con ello mejoren su calidad de vida.

Parte de los objetivos planteados dentro de esta investigación es conocer el estado que guarda de la industria mezcalera de Michoacán después de que se le otorgo la denominación de origen ya que el contar con esta legislación implica varios conocimientos técnicos, administrativos y legales y quizá lejos de ser una ventaja podría ser lo contrario. Al conocer la productividad de este sector se tiene como objetivo específico generar conocimiento sobre este sector ya que no existe literatura formal que aborde este tipo de investigaciones y ver la posibilidad de proporcionar un modelo de negocio. Debido a los mercados globalizados las actitudes conformistas de las empresas ya no tienen lugar. La conducta de los nuevos empresarios debe dirigirse a los factores que persiguen el éxito: El desarrollo de su propia tecnología, a diferenciar sus productos, al logro de prestigio de marcas, relaciones y servicios a los clientes. Y la medición de la productividad es uno de los factores más importantes a medir y por el cual se puede comenzar a estudiar un sector. Dentro de los objetivos planteados dentro de esta investigación es conocer el estado que guarda la industria mezcalera de Michoacán después de que se le otorgo la denominación de origen, ya que el contar con esta legislación implica varios conocimientos técnicos, administrativos y legales y quizá lejos de ser una ventaja podría ser lo contrario. Al conocer la productividad de este sector se tiene como objetivo específico generar conocimiento sobre este sector, ya que no existe literatura formal que aborde este tipo de investigaciones y ver la posibilidad de proporcionar un modelo de negocio.

Esta investigación cuenta de varias fases, sin embargo el presente documento muestra los avances de la fase tres donde se muestran la metodología propuesta para abordar y concluir con el trabajo con algunos resultados no concluyentes. El presente trabajo está dividido de la siguiente manera: En la primera sección se encuentra la introducción, después se abordan los aspectos teóricos sobre la productividad, a continuación la propuesta metodológica, seguido de algunos resultados hasta este momento de la investigación y por último la bibliografía.

Elementos Metodológicos

De los diversos enfoques para mediar la productividad, sobresalen los de los números índices, de funciones de producción, de razones financieras, de rentabilidad, de insumo de producto y de costos unitarios. Es conveniente mencionar que existe dos conceptos básicos en la literatura económica y administrativa: la productividad laboral y la productividad total de los factores (PFT). La finalidad de medir la productividad

deriva de la necesidad de realizar comparaciones con otros países, sectores productivos, en el ámbito industrial o la comparación con otras empresas. En la mayoría de los países se acostumbra medir la productividad por medio del trabajo y de acuerdo al capital. Los métodos para medir la productividad, son variados, casi podría dividirse según el campo al que se aplique, esto es; los usados para medirla a escala internacional, esta utilizada debido a la competencia internacional que tienen las empresas por los precios y calidad, haciéndose necesario mejorar la productividad y con esto compararse con la competencia. Otros métodos que miden la productividad en el ámbito nacional y el sector industrial, estos atienden a indicadores de productividad parcial, principalmente los de la productividad del trabajo, siendo las medidas de productividad que se utilizan en la mayoría de los países. Por otra parte los economistas utilizan los números índices para medir la productividad nacional como lo es el método de Slow que considera que la tasa de cambio tecnológico es igual a la tasa de crecimiento del producto menos la tasa de crecimiento de los insumos primarios ponderados por su participación en el producto, lo cual varía en el tiempo (Hernandez L, 1993).

Algunos métodos para medir la productividad a nivel empresa según David Summanth 2005, aún prevalece confusión y ambigüedad con respecto a este concepto. Las ventajas de obtener la medida de la productividad en las empresas rondan en torno a la necesidad de que el negocio sepa a qué nivel de productividad debe operar y qué nivel tiene respecto a otras empresas del mismo ramo. Podemos observar un modelo sencillo respecto a la evaluación de la productividad que es el financiero propuesto por Mercado (1997), en el cual consiste en aplicar veintidós razones financieras con las cuales se da una imagen integral de las empresas desde un enfoque monetario. Con esto se puede definirlas características de la condición financiera de la empresa. Existen diversos enfoques, situaciones económicas y criterios para determinar la productividad. Y también no hay una aceptación universal de cuáles son las posibles causas que originan y modifican la productividad de una empresa.

Productividad

De acuerdo a la metodología propuesta por De la Paz Hernandez et all. (2003) y Pedraza (2006) mencionan que las causas que originan la productividad se pueden clasificar en dos grandes categorías: La primera está compuesta por los factores internos que son aquellos que la empresa puede controlar y la segunda integrada por los factores externos a la empresa u organización y sobre los cuales no tiene ningún control pero depende en cierta medida de ellos y que influyen en su productividad. Concluyen que los factores que mayormente afectan a la productividad son la Gestión administrativa, esta se ve envuelta tanto en el subsistema de producción como en el subsistema de mercadotecnia, después al subsistema de producción lo afectan los siguientes factores: Materiales y suministros, desarrollo tecnológico, capital y fuerza de trabajo. Los factores externos afectan a ambos subsistemas y todos en su conjunto a la productividad. Por ende medir estos factores contribuirá a la productividad de la empresa.

Eficiencia

Según Dios (2004). Las áreas científicas que se ven implicadas en el análisis de eficiencia son: Economía, Econometría, Investigación Operativa, Estadística y Teoría de la Producción. En cuanto a los resultados que se pueden obtener tras el análisis de eficiencia de un sector de empresas, podemos puntualizar los siguientes:

El nivel de eficiencia medio del sector.
El índice de eficiencia de cada empresa.
Ranking de empresas en función de la eficiencia.
Factores que inciden en la eficiencia.
Características o perfiles de las empresas más y menos eficientes.
Estrategias de corrección del nivel de ineficiencia

Para González et al 2006, la medida de la eficiencia es un concepto directamente relacionado con la medida de la productividad. Sin embargo, no se trata de nociones análogas, aunque en ocasiones se emplean como sinónimos, principalmente cuando el interés de las investigaciones se centra en comparar el rendimiento de las empresas. Para Wang el al (2002), productividad y eficiencia son dos conceptos importantes que se utilizan con frecuencia para medir el funcionamiento en la industria, aunque desde hace un tiempo estos diversos conceptos han sido utilizados indistintamente. Se ha tratado equivocadamente como iguales en la mayoría de la literatura. Algunos autores definen el estudio de la productividad como la investigación de a eficacia y de la eficiencia en la realización de una actividad. Para medir la eficiencia existen métodos paramétricos y métodos no paramétricos. Los paramétricos toman en cuenta el ruido estocástico y pueden contrastar la hipótesis, por el contrario los métodos no paramétricos no necesitan hacer una contrastación con la hipótesis y no toman en cuenta el ruido aleatorio. Dentro de esta última técnica observamos la metodología DEA que se da a partir de la programación líneal La aplicación de la técnica DEA (Data envelopment analysis) ha sido ampliamente aplicado a diversos campos; (Camanho & Dyson, 2005) en el sector bancario; (Barros, 2005) en el sector hotelero; (Butler & Li, 2005) en hospitales, etc. La cantidad de trabajos publicados en diferentes periódicos y revistas, utilizando esta metodología, sugiere la amplia aplicación que tiene el DEA.

Progreso de la Industria Agave- Mezcal en Mexico

Por muchos años, el mezcal, una sustancia del destilado del maguey, fue considerado una bebida de segunda. Al día de hoy la venta de mezcal toma vuelo, “El mezcal es la única gran bebida espirituosa en el mundo que todavía no tiene una estructura comercial”, comenta Ainsley Cole, fundadora de Craft Distillers en Estados Unidos. “La situación es como con el coñac en Francia en el siglo XVIII, cuando sólo había campesinos produciéndolo para ellos mismos”. (Jong & Lopez, 2011). Antes de la llegada de los españoles a México en el siglo XVI, la bebida alcohólica que se conocía era el pulque, obtenido por medio de la fermentación del agave; sin embargo, con la introducción del proceso de destilación se comenzaron a producir bebidas con un alto grado alcohólico como el "vino de agave", a partir del cual surgió el mezcal, llamado así por cómo se denominaba al maguey cocido en náhuatl: metl o meztl (maguey) e ixcalli (cocer) (Financiera Rural, 2013). Es preciso resaltar que para la elaboración del mezcal, existen diferentes métodos, formas o modos, lo que les permite a los productores, principalmente artesanales- tradicionales cuyo conocimiento ha sido transmitido de generación a generación. De acuerdo con lo anterior, al Mezcal, se le considera una bebida artesanal, ritual y tradicional, hasta el momento, que ha identificado a nivel nacional e internacional (Berumen, 2009).

Por a la escasez del tequila, el mezcal ha tomado una nueva fuerza en el mercado, aunque en México no es bien aceptado por que se le identifica como una bebida de campesinos, de mala calidad y fácil de adulterar; que fue cierto en una época. Sin embargo, las exigencias comerciales han hecho que la producción se industrialice, pero artesanal y orgánicamente, lo cual en el extranjero es bien recibido, además de que hoy existe mucha regulación para la producción de dicho producto, como las certificaciones del Consejo Mexicano Regulador de la Calidad del Mezcal (COMERCAM) creado en 1997 En 1995 el mezcal obtuvo la Denominación de Origen. Bajo el estricto cumplimiento de la Norma Oficial Mexicana quedando registrados como productores exclusivos de mezcal los estados de Oaxaca, Guerrero, San Luis Potosí, Zacatecas, Durango, Guanajuato en 2001, y Tamaulipas en 2003. (Financiera Rural, 2013). Y después de mucha gestión, a finales de 2012, se unió a ellos algunos municipios del estado de Michoacán. A partir de la denominación de origen la producción y exportación de este bien se ha visto exponencialmente incrementada. Se observa que una tercera parte de la producción se destina al mercado externo, las exportaciones se dirigen a más de 30 economías pero Estados Unidos concentra más del 60% (Iglesias, 2014). La venta del mezcal tanto nacional como internacional ha ido en aumento a excepción del año 2009 que se vio afectado por la caída económica mundial en 2008.

Sin embargo los estados con mayor crecimiento comercial respecto a la venta del mezcal y por ende producción son Oaxaca (93.7%) y Zacatecas (4.4%), le sigue Guerrero (.9%) y de cerca Michoacán con un 0.5% de la producción total para 2014, ver tabla 1 (CRM, 20015) . Se observa que Oaxaca es el estado con mayor producción y comercialización de esto debido a que cuentan con mayor tiempo trabajando con la denominación de origen y con mayores estudios y proyectos en el área. De acuerdo con el ISCAM (Información Sistematizada de canales y Mercados) durante los últimos 3 años, el Mezcal se ubica en el primer lugar del promedio de crecimiento compuesto por volumen con un equivalente al 36%,en comparación con bebidas como Ginebra y Agua Ardiente(CRM,2015). Como se parecia en la Figura 1, el incremento de la producción anual de la bebida, deribada de la venta del mezcal ha ido en aumento durante los ultimos cuatro años y su princial brico lo tiene de 2012 a 2013 con un quinientos porciento.

Figura 1: Envasado de Mezcal Para el Mercado Nacional del Periodo 2011 Al 2014

Fuente: Informe anual de CRM 2015

La tendencia de ventas del Mezcal a nivel nacional se concentra mayormente en la región denominada Valle de México que comprende el Distrito Federal y 12 municipios del Estado de México. Por su valor, durante los últimos 3 años, el Mezcal se ubica en el primer lugar del promedio de crecimiento compuesto con un equivalente al 54.7% (CRM 2015) Igualmente observamos en la figura 2 que el crecimiento del mercado de mezcal de exportación ha crecido, sin embargo a un porcentaje menor y más concistente alrededor de un diez porciento.

La tendencia de los países de mayor exportación en los años 2011 y 2014 son: Estados Unidos de Norte América, Chile, España y Australia, según reportes del Consejo Regulador del Mezcal. Sin embargo los estados con mayor producción nacional e internacional son Oaxaca y Durango, siendo por mucho el primero el principal productor. Según reportes del Consejo Regulador del Mezcal, el estado de Michoacán se ha beneficiado de la estrategia otorgada por la denominación de origen (DO) ya que en 2012 no figura con ningún porcentaje de producción oficial y en 2014 es el cuarto estado de ocho en participar en la producción del mezcal.

Figura 2: Envasado de Mezcal Para El Mercado Internacional del Periodo 2011 Al 2014

Fuente: Informe anual de CRM 2015

Propuesta Metodologica de Herramienta de Medición

Este trabajo de investigación tendrá varias fases para lograr el proceso metodológico, es de carácter mixto, exploratorio y descriptivo. Para poder medir la productividad del sector mezcalero michoacano; se realizaron varias fases, el primer paso y abordado dentro de este documento, pretende mostrar lo detectado con el sector del mezcal michoacano a través de fuentes primarias y secundarias en la entidad, dentro de las fuentes primarias se realizarón entrevista con el sector mezcalero, esto incluyo reuniones con asociaciones mezcaleras, productores independientes, y autoridades gubernamentales con la finalidad de establecer el panorama general de las variables sujetas de estudio. Dentro de las fuentes secundarias revisadas se abordó toda la literatura, tanto formal e informal sobre el tema, para obtener el sustento teórico metodológico de las variables sujetas de estudio, detectando la escasa o nula investigación formal sobre el mezcal michoacano y su comercialización después de otorgarle su DO en el 2013 e incluso previo de esta medida estrategia del estado

Dentro de la literatura consultada se observó que las causas que origina la productividad se pueden clasificar en dos grandes categorías: la primera está compuesta por los factores internos que son aquellos que la empresa puede controlar y la segunda integrada por lso factores externos a la empresa y organización y sobre los cuales no tiene ningún control pero depende en cierta medida de ellos que influyen en su productividad. (Pedraza R., 2006) Los factores detectados en literatura y en las entrevistas preliminares de las fuentes primarias, observamos los factores de Gestión administrativa, Capital, Factores externos, Materiales y sumistros así como productividad encuesta que nos permita llevar acabo la medición de nuestro objetivo, que es el identificar que variables afectaron mayormente la productividad actual del mezcal en Michoacán con la finalidad de establecer medidas de apoyo a los mezcaleros, así como también mejorar la política pública en este sector. Se proponen dos ejes de investigación ; obtener información cualitativa y cuantitativa principalmente para su posterior análisis y beneficio del sector. En este orden de ideas para las

variables como productividad se seleccionó un indicador de eficiencia en donde se obtendrá información respecto a los metros cuadrados de la fábrica, el número de equipo así como el número de trabajadores que laboran en la misma con la finalidad de obtener información relativa a su desempeño, a través de las mediciones DEA (Data envelopment analysis)

En el aspecto cualitativo en las variables de gestión empresarial, se tienen dimensiones que contemplan cuestiones como: a) Tipo de administración, b) Objetivos de la empresa planteados a corto y largo plazo, c)capacidad para administrar y gestionar los impuestos así como Tipo y antigüedad de la tecnología utilizada así como el nivel de uso de las mismas así como el análisis del capital utilizado para operar. En los factores externos encontramos desde un inicio de la investigación, que la delincuencia organizada ha afectado a todos los sectores de estado y el mezcalero no es la excepción, así como los altibajos de la economía El cuestionario está en fase de aplicación a los miembros productores de las asaciones mezcaleras del estado.

RESULTADOS ESPERADOS

A pesar de que no se con la totalidad de la información analizada se puede observar y mencionar lo siguiente: Las investigaciones preliminares muestran que los productores de mezcal de pequeñas comunidades no cuentan en ocasiones con fabrica propia si no que le piden prestada a alguien más debido a la cuestión económica, lo que afecta al desempeño de la eficiencia y productividad. Los productores que han querido comercializar nacionalmente se han topado con grandes listas de requisitos ante la Secretaría de Hacienda y Crédito Público y con la tramitología; esto es, gran cantidad de trámites para generar un marbete. Al contar con la estandarización del proceso, de acuerdo con la DO, los productores tienen que realizar gastos altos para cumplir con la normatividad; esto es, el registro de marbetes con el costo de $1 peso mexicano, y la mayoría de los productores carecen del conocimiento y pericia para cumplir con la norma, todo esto aunado a la falta de recursos económicos de las entidades generan que esta actividad se complique. Adicionalmente se observa que la industria no lleva a cabo investigaciones como tal para mejorar el producto o crear nuevos. Así como la situación económica afecta sus costos, almacenaje y distribución. Los resultados de eficiencia muestran que en su mayoría son ineficientes debido a que los outputs (venta del mezcal por litro/envasado) no corresponden a su capacidad instalada.

CONCLUSIONES

Aunque el crecimiento de la producción y sus utilidades de la industria del mezcal han sido determinados por el decreto de denominación de origen desde el impulso del mezcal certificado en 1994, los impactos de ésta política estratégica y competencia de estado, han derivado en distorsiones del sector industrial mezcalero, pues en medianos plazos se han concentrado la producción en ciertos territorios, específicamente oaxaqueños y determinados por un pequeño grupo de productores. El sector gubernamental menciona que su estratégica comercial de la DO, busca ayudar a los productores de mezcal a generar mayores ingresos al vender sus productos en los mercados nacionales e internacionales. Sin embargo la alta carga tributaria al mezcal (53% IEPS) y el alto costo que requiere un despacho por tramitar los impuestos genera que estrategia impulsada por el gobierno y a través del sector agave-mezcal, siga sin fluir como debería. Falta mejorar la política pública para poder articular esta medida como se pensó en un inicio.

Para que esta estrategia funcione como estaba prevista aun falta articular varios aspectos sectoriales. Este trabajo genera nuevas líneas de investigación para continuar revisando costos y procesos (según DO) para conocer el estado de la productividad de los mezcaleros de Michoacán y verificar que toda la tramitología y costos sean al final un beneficio y no un detrimento en la comercialización.

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LA PARTICIPACIÓN COMUNITARIA COMO ÁMBITO SOCIAL DE LA RESPONSABILIDAD SOCIAL UNIVERSITARIA: ESTUDIO DE CASO

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RESUMEN

PALABRAS CLAVE: Responsabilidad Social Universitaria, Ámbito Organizacional, Ámbito Educativo

La Responsabilidad Social Universitaria es una estrategia orientada a alcanzar un nivel de excelencia y pertinencia en la calidad del quehacer de las instituciones de Educación Superior en busca de la transformación social para lograr el desarrollo sostenible, más allá del crecimiento económico. Por ello el objetivo de este trabajo es analizar la percepción y valoración participativa de diferentes grupos de interés, externos e internos, de la participación social como ámbito de la gestión de la Responsabilidad Social Universitaria en la Universidad Autónoma de Coahuila. La metodología utilizada se sustenta en las bases teóricas y metodológicas desarrolladas por F. Valley para el contexto de universidades latinoamericanas, con una etpa de diagnóstico y otra de reflexión colectiva. Los datos obtenidos fueron procesados con técnicas estadísticas descriptivas. Los resultados muestran que en las percepciones de los docentes y estudiantes la integración de la formación académica con la proyección social como el aspecto más reconocido y la promoción en redes sociales para el desarrollo y la participación activa en la agenda local y nacional de desarrollo como los menos favorecidos. Los datos obtenidos en el diagnóstico permitieron la reflexión de agentes internos y externos, identificando puntos críticos y proponiendo acciones a corto y largo plazo dentro de los objetivos estratégicos de la acción socialmente responsable de la universidad.

PALABRAS CLAVE: Responsabilidad Social Universitaria, Ámbito Participación Social, Proyectos Comunitarios

COMMUNITY PARTICIPATION AND SOCIAL SPHERE OF THE UNIVERSITY SOCIAL RESPONSIBILITY: CASE STUDY

ABSTRACT

The University Social responsibility is a strategy to achieve a level of excellence and relevance in the quality of the work of the institutions of higher education in social transformation seeking to achieve sustainable development, beyond economic growth. Therefore the objective of this work is to analyze the perception and evaluation participatory of different groups of interest, internal, and external social participation as the management of the University Social responsibility in the Autonomous University of Coahuila. The methodology used is based on the theoretical and methodological bases developed by F. Valley to the context of Latin American universities, with a diagnosis etpa and collective reflection. The data obtained were processed with descriptive statistical techniques. The results show that perceptions of teachers and students the integration of education with the social projection as the most recognized aspect and the promotion on social networks for the development and participation active in local and national agenda of development as the least advantaged. The data obtained in the diagnosis allowed the reflection of internal

and external agents by identifying critical points and proposing actions to short and long term within the strategic objectives of the social responsibility of University action.

JEL: I23

KEYWORDS: University Social Responsibility, Field Participation Social Responsibility, Community Projects.

INTRODUCCIÓN

La Responsabilidad Social Universitaria (RSU) es una estrategia orientada a alcanzar un nivel de excelencia y pertinencia en la calidad del quehacer de las instituciones de educación superior en busca de la transformación social para lograr el desarrollo sostenible, más allá del crecimiento económico. Investigar sobre la Responsabilidad Social (RS) es necesario por muchas razones, algunas de ellas son cosméticas y desvirtúan la importancia del tema, debilitan la precisión del concepto y la claridad para aplicarlo, con lo que se pierden grandes oportunidades tanto en las Universidades como en el ámbito empresarial, y aunque parece obvio el significado, no se logran acuerdos para que la RS sea el objetivo común de la sociedad (Hernández, R.D. y Saldarriaga, A, 2009. Pág. 238). Estos autores afirman que ante tantos términos similares, al parecer la Responsabilidad Social Organizacional (RSO), parece ser la más conciliadora para todas las organizaciones, entendida como "un comportamiento ético consistente en asumir de manera seria, decidida y clara, el efecto, positivo o negativo, de las decisiones, donde prime el interés colectivo" (pág. 238).

En el marco de la universidad, un aspecto esencial para la comprensión de la función en la participación y transformación social, es la tesis de F. Vallaeys (2008, pág. 193) que plantea "La Responsabilidad Social Universitaria supera el enfoque de la proyección social y extensión universitaria y apuesta por una reflexión integral de la Universidad como institución académica que influye en el entorno social ". Y sigue este autor "La ola de la Responsabilidad Social ha llegado a la Universidad pero en realidad muy pocos entienden cabalmente qué cosa significa para el mundo académico demasiado bien acostumbrado a la rutina de su "extensión universitaria y proyección social", de su "voluntariado estudiantil" y su "servicio social solidario". En este mismo sentido, Gaete Quezada (2011) en la construcción de su modelo teórico de la RSU desde la perspectiva gerencial, transformadora y normativa, reconoce que si bien la RS es una temática que en los últimos años ha adquirido notoriedad en el ámbito académico y de gestión de las Instituciones de Educación Superior, aún no existe un consenso claro y específico de su significado ni de acciones o estrategias que permitan alcanzar un comportamiento socialmente responsable. En diversas universidades se asume en la filosofía institucional la

Responsabilidad Social Universitaria (RSU), pero su gestión no es un hecho explicito ni tácito, que se incorpora a la cultura organizacional, para generar realmente la transformación social y desarrollo de la región y país. Entre las preguntas que se plantea la universidad en el mundo globalizado actual es si está cumpliendo su responsabilidad ante la sociedad: Está formando estudiantes para enfrentarse a las nuevas relaciones en la sociedad? ¿Está formando profesionales que comprenden el impacto social y ambiental de la tecnología? ¿Está formando profesionales con principios éticos para que se desempeñen como ciudadanos ejemplares que contribuyan a la formación de una sociedad justa y libre? ¿Está formando profesionales comprometidos con la realidad nacional? En otras palabras la universidad está preparada para desempeñar su rol como agente de cambio mediante la generación y difusión de saberes que contribuyan a la transformación social y el desarrollo de la región - país. Por eso el problema a resolver es tener un diagnóstico real de las mejores prácticas de la RSU como punto de partida para trazar programas de acciones, así como el seguimiento y evaluación sistemática de la misma. El objetivo del presente trabajo es, como parte de un proyecto abarcador de la RSU, analizar la percepción y valoración participativa de diferentes grupos de interés, externos e internos, de la participación social como ámbito de la gestión de

la Responsabilidad Social Universitaria en el contexto de la Universidad Autónoma de Coahuila (UAdeC). El trabajo se estructura de la siguiente forma: en la introducción el problema y objetivo planteado; una revisión teórica mediante la descripción en el ámbito de Participación Social de diversos estudios de la RS en universidades; seguida de la explicación de la metodología utilizada con sus variables e instrumentos; los datos y análisis de los resultados del estudio empírico y las conclusiones.

REVISIÓN DE LA LITERATURA

La universidad actual debe contemplar el análisis crítico de la sociedad en función de los imperativos y contextos que le ha tocado vivir, con relación a sus procesos de aprendizaje y construcción de saberes. Esta apuesta por el desarrollo de la educación superior universitaria, tiene su sustento argumentativo en las transformaciones económicas, tecnológicas y sociales que se vienen desencadenando con fuerza desde la segunda mitad del siglo XX, las cuales han generado procesos sociales inéditos plasmados en la globalización y la sociedad del conocimiento (Aranguiz y Rivera, 2011). En este contexto se desarrollan las concepciones sobre la RSU. En el ámbito universitario, la Responsabilidad Social se presenta como un gran desafío, ya que este concepto implica que las instituciones de Educación Superior se comprometan no sólo a formar buenos profesionales, sino también personas sensibles a los problemas de los demás, comprometidas con el desarrollo de su país y la inclusión social de los más vulnerables, personas entusiastas y creativas en la articulación de su profesión con la promoción del desarrollo participativo de su comunidad (Sarabia Ramírez, E., et al 2011). Precisamente es el ámbito de la participación social y comunitaria, como componente fundamental en la formación profesional y ciudadana de los estudiantes universitarios, es el objeto de investigación de este trabajo.

La participación social de las universidades se refiere a un compromiso ético y moral orientado en lo fundamental a la generación y aplicación del saber científico y tecnológico relevante en la solución de los problemas sociales y comunitarios, y no a las actividades de voluntariado o solidaridad humanas. Para el abordaje del tema en la presente investigación se asumen, en lo teórico y metodológico, las valiosas experiencias en el contexto latinoamericano. Sobre los enfoques o perspectivas de RSU definidas por Gaete Quezada (2011, pág. 118) expresa "que la perspectiva transformacional establece los principales lineamientos del comportamiento socialmente responsable para el quehacer universitario (el qué), mientras que las perspectivas gerencial y normativa establecen las formas a través de las cuales las universidades expresarán dicho comportamiento (el cómo), orientadas por dos de los más importantes principios rectores de la responsabilidad social a nivel conceptual: la trasparencia y la participación". En nuestro criterio el enfoque transformacional aborda el ámbito de participación social y comunitaria de la universidad que se analiza en el presente trabajo. Como hemos señalado con anterioridad, las Instituciones de Educación Superior representan un centro del saber, de concentración del conocimiento para beneficio de la sociedad, que requiere aportar mucho más, ser un factor clave para detonar una sociedad integrada con otros participantes, como gobierno, empresas, comunidades, para dar soporte a un desarrollo sostenible de manera global(Morales, 2016).

METODOLOGÍA

El objeto de estudio de la RSU se realizará en torno a la interacción de la universidad con la sociedad para promover un desarrollo humano y sostenible, mediante la creación de una comunidad de aprendizaje mutuo para el desarrollo. Según Valleys (2008) este proceso debe caracterizarse por la interdisciplinariedad e institucionalidad, vinculación de proyectos con cursos curriculares, utilización de conocimientos especializados en proyectos, acción colectiva respetuosa del carácter ciudadano de los actores, comunicación de alcances y logros en comunidad universitaria y socios externos. La investigación es un estudio empírico de la percepción sobre la participación social como ámbito de la gestión de la RSU, combinando métodos cuantitativos y cualitativos, para lo cual se utilizaron dos instrumentos: una encuesta a estudiantes, docentes de la facultad de Ciencias de la Administración sobre la participación social de la

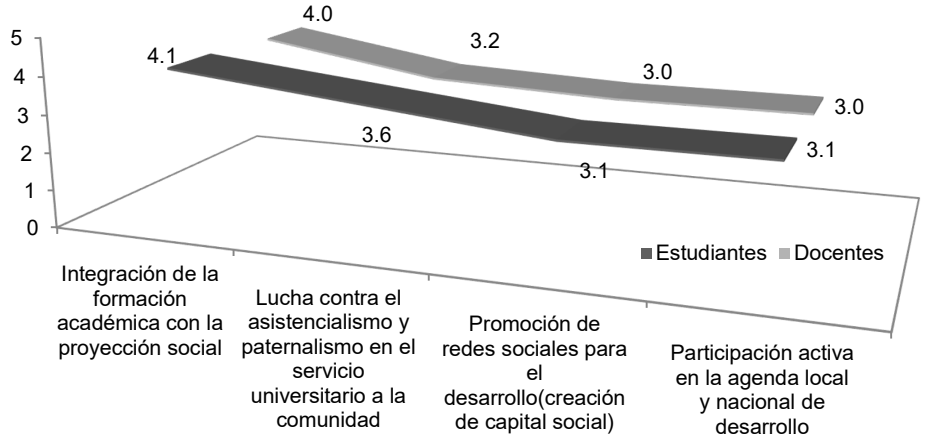
universidad, y otro sobre la evaluación de los proyectos con la comunidad a docentes, estudiantes y miembros de la comunidad involucrados. En su primera etapa fue descriptiva, con análisis cuantitativo, mediante el uso de cuestionarios, aplicados a 490 agentes internos y externos: estudiantes en prácticas profesionales, maestros vinculados a proyectos externos y comunidad que ha participado en algún proyecto conjunto con la universidad.

La segunda fase de la investigación fue cualitativa, mediante el uso de focus group (grupos nominales o de discusión) integrado por representantes de los grupos de interés internos y externos. Por medio del I Taller de RSU se buscó esclarecer el concepto y llegar a una comprensión común de la RS entre grupos internos y externos universitarios. El análisis de los resultados de las encuestas presentadas a todos los participantes (40) permitió, de manera colectiva y participativa, la socialización y la identificando por consenso las fortalezas, oportunidades limitaciones, así como la construcción de propuesta de acciones conjuntas en dos escenarios, a corto y mediano plazo. Al final fueron debatidas en una sesión plenaria con los otros grupos de discusión.

RESULTADOS

Primera etapa: Diagnóstico sobre la participación social.

Figura 1: Percepción Sobre la Participación Social de la Universidad

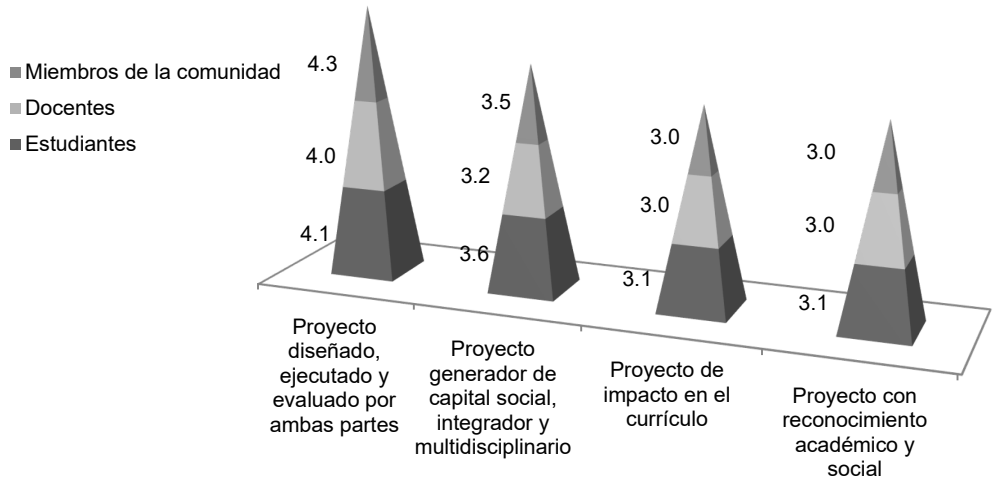


En esta figura se muestran los resultados de la encuesta aplicada a estudiantes y docentes sobre la participación social de la Universidad, siendo la integración de la formación académica con la proyección social el aspecto más reconocido y la promoción en redes sociales para el desarrollo y la participación activa en la agenda local y nacional de desarrollo los menos favorecidos en la evaluación.

Como se observa en la Figura 1 la percepción de los estudiantes obtiene valores por encima de los docentes, excepto en la formación académica con proyección social donde coincide y además es la variable que obtiene una media más alta. La participación social a través del componente de la formación académica expresa la vocación y compromiso de acción social de las universidades, el nexo con la sociedad Como plantea Domínguez Pachón (2009) esta compromiso social se expresó a través del extensionismo como el mecanismo para devolver a la sociedad parte del beneficio que obtenía la minoría privilegiada de estudiantes por la financiación pública y la gratuidad, con un sesgo cultural. En la segunda parte del

diagnóstico se aplicó una encuesta a diversos actores: estudiantes, docentes y participantes locales de los proyectos desarrollados en las comunidades.

Figura 2: Valoración de Proyectos Emprendidos en la Comunidad



En esta figura se muestran los resultados de la encuesta aplicada a estudiantes, docentes y miembros de la comunidad sobre la evaluación de proyectos emprendidos en la comunidad, siendo el proyecto diseñado, ejecutado y evaluado por ambas partes el aspecto más reconocido y el reconocimiento académico y social del proyecto así como su impacto en el currículo los menos favorecidos en la evaluación.

Como se observa en la Figura 2, existe una buena valoración sobre la participación de la universidad y de la comunidad en el diseño ejecución y evaluación del proyecto con valores que oscilan entre 4.0 -4.3, seguido del carácter generador de capital social y multidisciplinario de los mismos con valores de entre 3.2 -3,6. Sin embargo los valores más bajo corresponden a su relación con el currículo así como a su reconocimiento académico y social. En nuestra consideración ambos aspectos deben ser tratados en de manera integral, es decir con la introducción de la orientación social, en lo académico en los métodos de solución de problemas y proyectos; en la gestión de conocimiento con proyectos sociales, lo cual aseguraría su impacto en y desde el currículo y el reconocimiento académico-social.

Segunda Etapa

La segunda etapa de la investigación consistió en una actividad con la participación de grupos de internos y externos, que después de una información sobre aspectos conceptuales sobre el tema y los resultados del autodiagnóstico de manera integral de todos los ámbitos de la gestión de la RSU, realizaron mediante trabajo grupal, realizaron una reflexión sobre las debilidades y fortalezas, identificando los puntos críticos y proponiendo acciones a corto y mediano plazo. Con ello se pasa del autodiagnóstico a actividades que propicien la transformación mediante la participación colectiva de los grupos de interés. Con ello el proceso de mejora de la acción responsable de la universidad adquiere un carácter reflexivo, participativo y de compromiso de todos los agentes.

CONCLUSIONES

La investigación muestra, desde una perspectiva cuantitativa y cuantitativa, las diversas percepciones de los docentes y estudiantes en los aspectos la participación social como ámbito de la RSU en la formación profesional y ciudadana de estudiantes del área de ciencias administrativas. El auto- diagnóstico, como

segundo paso de la metodología, en el ámbito de Participación social de la Responsabilidad Social Universitaria, basado en la metodología Vallaeys (2009), refleja un nivel medio -bajo de los indicadores de Impacto Social, siendo los estudiantes los de niveles más bajos y los indicadores de redes y problemática nacional y local los menos reconocidos. Cuáles de las variables. Poner lo del proyecto comunitario. La información generada en la etapa de diagnóstico permitió establecer un dialogo entre diversos actores internos y externos para la valoración colectiva y proponer acciones de mejora a corto y mediano plazo, que se incorporaran como medidas de mejora continua en la actuación socialmente responsable a nivel institucional, en correspondencia con los objetivos estratégicos. La propuesta de acciones tiene como componentes principales potenciar las oportunidades de la práctica profesional y el trabajo por proyectos comunitarios y de aplicación social, desde la formación e investigación, para incrementar la participación e impacto social de la facultad-

En correspondencia con el propio autodiagnóstico las oportunidades se centran en potenciar las posibilidades de los proyectos de orientación social (comunitario o empresarial) a través de la formación académica, en la investigación mediante proyectos conjuntos y en la concepción y organización de la práctica profesional. A mediano alcance se enfatiza en la redes y ampliar la cartera de productos y servicios, en cuanto a formación e investigación, para tener un mayor reconocimiento e impacto social.
Consideramos la participación social, evidencia la actividad de innovación social que se desarrolla en las instituciones educativas, por lo que además de los diagnósticos, se requiere reflexionar sobre sus objetivos dentro de la función de la universidad como generadora y difusora de los saberes, que se oriente a implementar acciones innovadoras de trasferencia y asimilación de esos saberes por las comunidades y organizaciones locales, que impacten el desarrollo económico, social y ambiental regional y del país. Con ello se avanzaría tanto al enfoque transformador de la RSU y la evaluación de sus impactos.

En esta investigación constituye el aporte fundamental, el tránsito del estudio exploratorio a la reflexión participativa y colectiva de los diferentes grupos e interés hasta la identificación de medidas correctivas y enriquecedoras, basados en la innovación social, del actuar socialmente responsable de la facultad. Corresponde continuar en una nueva etapa de implementación, seguimiento y evaluación mediante indicadores de impacto, así como la documentación y difusión de las mejores prácticas. Además hay que reflexionar acerca de los ámbitos, que reflejan los procesos sustantivos de la universidad, atraviesen de manera transversal cada uno de los programas y acciones. Ello permitirá transitar del discurso a acciones y estrategias coherentes, coordinadas y gestionadas para mejorar la Acción Socialmente Responsable de la Universidad.

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EXPORTACIÓN Y DINÁMICA POBLACIONAL FRONTERIZA: ESTUDIO SOBRE EL COMERCIO POR HABITANTE EN LOS ESTADOS DE BAJA CALIFORNIA, MÉXICO Y CALIFORNIA, ESTADOS UNIDOS

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RESUMEN

Ante la liberalización de mercados, la movilidad de capitales, el crecimiento de competidores directos e indirectos y las nuevas demandas en el consumo, la internacionalización surge como una oportunidad invaluable para expandir los mercados y el flujo de inversiones, además de posibilitar los procesos de deslocalización productiva. Sin embargo, bajo un punto de vista sistémico, la incursión a mercados extranjeros requiere invariablemente de facilidades gubernamentales, determinación empresarial y, sobre todo, participación social. Es decir, la propensión de una economía a internacionalizarse se refleja básicamente en las relaciones de las empresas públicas y privadas en el exterior a través de productos, servicios o inversiones, pero sus resultados deben reflejarse en el bienestar poblacional. Como una medida de correlación entre el comercio y la afinidad de la población hacia su práctica, el presente estudio tiene por objeto determinar las exportaciones por habitante en los estados fronterizo de Baja California (México) y California (Estados Unidos), buscando inferir sobre el impacto de éstas en la distribución del ingreso y el desarrollo.

PALABRAS CLAVES: Internacionalización, Exportaciones, Población, Desarrollo

EXPORT AND BORDER POPULATION DYNAMICS: STUDY ON TRADE PER CAPITA IN THE STATES OF BAJA CALIFORNIA, MEXICO AND CALIFORNIA, UNITED STATES

ABSTRACT

According to the markets liberalization, the capital mobility, the growth of direct and indirect competitors and the new demands in consumption, internationalization emerges as an invaluable tool to expand markets, the investment flows and relocation processes productive. However, under a systemic optic, the incursion into foreign markets invariably requires government facilities, business determination and, above all, social participation. That is, the tendency of an economy to internationalize is mainly reflected in the relations of public and private companies abroad through products, services or investments, but their results should be reflected in the population welfare. As a measure of correlation about the affinity of population to practice the trade, this study aims to determine exports per capita in the border states of Baja California (Mexico) and California (United States), seeking to infer their impact on revenues distribution and economic development.

JEL: F00, F10, F14, F20, F63.

Keywords: Internationalization, Exports, Population Development

INTRODUCCIÓN

En el ámbito económico, el proceso de internacionalización enmarca la incursión de las empresas locales al mercado internacional a través de productos, servicios o inversiones, lo cual favorece la competencia, el empleo y el desarrollo en determinados territorios. Así las cosas, entendiendo los retos que una empresa enfrenta debido al fenómeno de la globalización, la liberalización de mercados, la dinámica movilidad de capitales, el crecimiento de competidores directos e indirectos, el poder de negociación de los proveedores y las nuevas demandas en el consumo, la internacionalización surge como una oportunidad invaluable para expandir los mercados, la cartera de clientes y el flujo de inversiones posibilitando, eventualmente, procesos de deslocalización productiva para el acceso a materias primas, insumos y mano de obra a un menor costo.

El proceso de internacionalización ha adquirido una importancia significativa tanto en las estrategias empresariales como en las políticas gubernamentales de carácter nacional y subnacional, traduciéndose fundamentalmente en esfuerzos para impulsar la atracción de la inversión y el desarrollo del comercio. Así las cosas, la visión de expandir los mercados, los clientes, las inversiones y los procesos productivos, forma parte de un requisito esencial para que la empresa y el gobierno se convenzan de dar el primer paso hacia la internacionalización. Para ello, no sólo se debe contar con buenos productos o servicios, sino también con el capital, mecanismos de financiamiento y el recurso humano que hagan factible la incursión en la dinámica competencia dentro de los distintos mercados extranjeros. Respecto al recurso humano, la afinidad de la población hacia el proceso de internacionalización resulta indispensable para alcanzar una pronta adaptación a los ajustes que dicho proceso conlleva, siendo un atractivo los ingresos que de éste se deriven.

Partiendo de lo anterior, y como una medida de correlación entre el comercio y la afinidad de la población hacia su práctica, el presente estudio tiene por objeto determinar las exportaciones por habitante en los estados fronterizos de Baja California (México) y California (Estados Unidos), buscando inferir sobre el impacto de éstas en la distribución del ingreso y el desarrollo, delineando acciones para mejorar su dinamismo. Para su elaboración, la presente investigación se organiza de la siguiente manera. En el apartado de revisión literaria, se presentala definición de los principales conceptos en los que versa el trabajo, así como una caracterización de Baja California, México y California, Estados Unidos. En un segundo apartado, se expone la ecuación para la obtención del indicador comercial relacionado al dinamismo exportador. En la sección de resultados, se presentan los principales hallazgos derivados del análisis empírico aplicado. Finalmente, se expondrán las conclusiones pertinentes.

REVISIÓN LITERARIA

La aceleración de la globalización ha propiciado que las fronteras nacionales sean superadas por los fenómenos de la integración regional y la interacción de diversos actores sociales, económicos y culturales (Perrota, Fulquet e Inchauspe, 2011). Dicha aceleración es el resultado de los planes de economistas, empresarios y políticos que reconocieron los efectos negativos del proteccionismo y la mala integración económica internacional (Murat y Onur, 2005). A decir de Gutiérrez, Ávila y Buelna (2007), con el desarrollo de la economía mundial surgió un movimiento a favor de la integración de bloques comerciales, los cuales han regido el comercio en zonas económicas específicas, reapareciendo en ellos la preocupación por el desarrollo regional y local. Si bien el desarrollo económico es un proceso de colaboración que involucra al gobierno en múltiples niveles, empresas, instituciones y organizaciones del sector privado (Porter, 2012), es preciso señalar que éste presenta connotaciones distintas de acuerdo a su alcance espacial. En este orden de ideas, se puede definir el desarrollo económico local como un proceso de crecimiento y cambio estructural que conduce a la mejora del bienestar de la población de una localidad o una región, mediante la utilización del potencial de desarrollo existente en el territorio (Vázquez, 2000). Como refiere Maldonado (2000), se trata de una intervención social destinada a impulsar el crecimiento económico que resulta de la acción conjunta y planificada de actores privados y públicos. Dicho concepto resulta relevante

pues, la dinámica actual generada por la globalización inserta cada vez más nuevos actores en el concierto internacional, en especial a los gobiernos subnacionales o territoriales (Jiménez, 2014), planteando la necesidad de que estos desarrollen estrategias que estén acordes con la complejidad que este nuevo escenario requiere (Jiménez, 2012). Como consecuencia, aumentan los factores a tener en cuenta para el desarrollo de los territorios y crece la incertidumbre acerca de su futuro (Gallicchio, 2003).

La movilización de los actores locales es la primera fuente de entendimiento de las necesidades de la economía y de la sociedad local para resolver los problemas del sistema económico (Garofoli, 2009). Con base a ello, los gobiernos tanto nacionales como subnacionales deben examinar estrategias de desarrollo que les permitan enfrentar adecuadamente el proceso de internacionalización (Jiménez, 2014). Hablar de internacionalización de los gobiernos subnacionales es reconocer su participación como actores en el sistema mundial (Jiménez, 2012). Pero ellos no son los únicos. Las empresas y la población también juegan roles determinantes en el proceso de internacionalización, debido a su capacidad de adaptabilidad y respuesta ante las actividades que dicho proceso implica.

La internacionalización es el proceso a través del cual los gobiernos territoriales se proyectan hacia el exterior del país y atraen recursos hacia el interior de sus territorios, mediante acciones sistemáticas y el uso de ciertas modalidades (Jiménez, 2014). La exportación es la modalidad de internacionalización más común de la empresa y requiere de una inversión comparativamente baja al relacionarla con las otras modalidades, por lo que en este contexto las opciones van de la exportación indirecta a la directa (Medina, 2005). Precisamente, el proceso de internacionalización de la economía ha provocado un incremento notable de los flujos comerciales (Jiménez, 2007); su aceleración ha llevado a plantearse nuevas incógnitas sobre la necesidad de estudiar más profundamente el fenómeno (Zárate, 2013). Así, la internacionalización como fenómeno económico y estrategia empresarial se caracteriza por una elevada complejidad conceptual y por una variada perspectiva analítica (Villarreal, 2008). Entre otros factores, esto resulta por la necesidad de determinar cuál es la vía más adecuada para internacionalizarse y desde que enfoque se abordará su impacto en el desarrollo económico.

Bajo el contexto del desarrollo económico local y la internacionalización, podemos entender que las localidades y territorios tienen un conjunto de recursos y de economías de escala no explotadas, que constituyen su potencial de desarrollo (Vázquez, 2000). En forma concomitante, para que el desarrollo económico local sea viable, los actores locales deben desarrollar estrategias de cooperación y nuevas alianzas con actores extra locales (Gallicchio, 2003). En este punto la internacionalización vía exportaciones resulta una salida convincente. En el caso de México y Estados Unidos, economías cuyo Tratado de Libre Comercio entro en vigor en 1994, sus regiones y localidades han mostrado un desempeño distinto en materia de exportaciones. Conforme al Banco Interamericano de Desarrollo (2006), en México el dinamismo exportador y la entrada de capitales externos se ha concentrado en un número limitado de estados, sobre todo en la frontera norte. Esta situación hace preciso analizar ciertos factores que permitan determinar la capacidad de inserción de las economías subnacionales al proceso de internacionalización. Como estudio de caso, se determinarán las exportaciones por habitante en los estados de Baja California y California.

Baja California, con una superficie de 71,450 km^2 y una población aproximada de 3,432,944 habitantes, es la segunda entidad con mayor participación en las exportaciones nacionales (10.1%), sólo detrás de Chihuahua (13.1%), según cifras del Instituto Nacional de Geografía y Estadística (INEGI, 2014). Su Producción Bruta Total asciende a los 303,153 millones de pesos y cuenta con 95,882 unidades económicas que albergan a 786,056 del personal ocupado (INEGI, 2015). Su ubicación geográfica privilegiada le representa una gran oportunidad para la proveeduría de los sectores automotriz, aeroespacial, electrónico y la industria médica (Secretaría de Economía, 2012), además de ser un polo de desarrollo, escenario de una poderosa producción pesquera (López, Moreno, Marín y Maldonado, 2013). La dotación de infraestructura terrestre y marítima, así como su colindancia con la frontera norteamericana, le permiten el

aprovechamiento de ventajas competitivas para la atracción de inversión, tanto nacional como extranjera, y para el desarrollo del sector privado (Organización para la Cooperación y Desarrollo Económico, 2010). Aspecto relevante es que, la integración de sus actividades productivas se desarrolla en función de una estrecha relación que guarda con la economía de California, llegando a considerarse un microcosmos de lo que podría suceder en el resto de la economía de la frontera entre México y Estados Unidos (Van Schoik, Lee y Wilson, 2014).

Por su parte, el comercio internacional y la inversión se han convertido en componentes del crecimiento económico de California y el motor para la creación de puestos de trabajo (California Governor's Office of Business and Economic Development, 2014). El estado cuenta con 423,970 km² de superficie y una población de 38,792,291 habitantes, aproximadamente. Participa con poco más del 10% de las exportaciones totales de Estados Unidos. Su poder económico es comparable al de los principales países del mundo, al punto de considerarse entre las diez economías más grandes del planeta (Lucy, Lepage, Ghosh, 2014), jugando un papel extremadamente importante en muchos sectores de los Estados Unidos (Camp, Bloom, Fromm, Ang, Chang y Deturmeny, 2012). La economía de California es diversa, y la prosperidad del estado está vinculada a las exportaciones e importaciones (California Chamber of Commerce, 2016); se distingue de la mayoría de los otros estados por ser fuerte en el comercio internacional tanto de mercancías y servicios, además de servir como la principal ruta de acceso a los Estados Unidos en envíos marítimos y transporte aéreo tanto de carga como de pasajeros (California Governor's Office of Business and Economic Development, 2014).

Con base a los datos sobre exportaciones para cada estado, es importante resaltar que su colindancia fronteriza favorece patrones de especialización en sectores como la fabricación de mercancías de cómputo y accesorios electrónicos, equipo de transporte, maquinaria y equipos diversos, así como productos agrícolas. Por tal motivo, y gracias a su considerable aportación a las exportaciones nacionales, resulta interesante medir los ingresos que tal vía de internacionalización genera a sus habitantes, así como la relación que guarda la dinámica poblacional con el desarrollo de dicha actividad. A continuación se expone la metodología.

METODOLOGÍA

Para determinar indicadores que establezcan el monto de comercio que correspondería a cada individuo a nivel país, Durán y Álvarez (2008) utilizan la ecuación la ecuación *Xi/Ni* para estimar las exportaciones por habitante, siendo *Xi* las exportaciones totales de un país en un año determinado y *Ni* la población de dicho país para el mismo año de *Xi*. Tomando en consideración la ecuación propuesta, se llevará a cabo un ajuste delimitando el ámbito espacial de las exportaciones y las poblaciones a nivel subanacional.

Tratando de consolidar los resultados, se determinará la correlación existente entre la evolución de las exportaciones y la dinámica poblacional, buscando mantener coherencia entre el desarrollo exportador y la distribución de los ingresos. El coeficiente de correlación lineal indica el grado de relación entre las variables "X" y "Y", independientemente de las escalas en que éstas se hayan medido, definiendo su dirección por el signo. El valor de dicho signo puede ir de -1.00 a +1.00. Si "r" es igual a 0, existe una ausencia de correlación lineal. Si "r" adquiere un valor positivo, existe una correlación recíproca. Caso contrario, cuando "r" adquiere un valor negativo existe una correlación lineal inversa. Su fórmula es:

$$r = \frac{N\sum xy - \sum x \sum y}{\sqrt{\left[N\sum x^2 - \left(\sum x\right)^2\right]\left[N\sum y^2 - \left(\sum y\right)^2\right]}} \qquad (1)$$

Donde:

r = Coeficiente de correlación de Pearson.
Σxy = sumatoria de los productos de ambas variables.
Σx = sumatoria de los valores de la variable independiente.
Σy = sumatoria de los valores de la variable dependiente.
Σx^2 = sumatoria de los valores al cuadrado de la variable independiente.
Σy^2 = sumatoria de los valores al cuadrado de la variable dependiente.
N = tamaño de la muestra en función de parejas.

RESULTADOS

La Tabla 1: Presenta la Población Para Baja California y California de 2010 a 2014

Año	Baja California, México	California, Estados Unidos
2010	3,224,844	37,334,079
2011	3,275,399	37,700,034
2012	3,328,623	38,056,055
2013	3,381,080	38,414,128
2014	3,432,944	38,792,291

La Tabla 1 muestra el número de habitantes estimados en Baja California (México) y California (Estados Unidos), durante el período 2010 a 2014, según Censos Poblacionales. Fuente: INEGI (2015) y United States Census Bureau (2016).

En términos poblacionales, el número de habitantes en California es diez veces mayor a la de su vecino fronterizo en el sur. Sin embargo, en este punto es preciso resaltar que su ubicación geográfica y colindancia los hacen participes de una importante presencia migrante en su composición, destacando la diversidad cultural y la alta concentración de habitantes en sus ciudades más importantes. La siguiente tabla 2 presenta las exportaciones totales para cada uno de los estados en mención.

Tabla 2: Exportaciones en Baja California y California, en Dólares, 2010-2014

Año	Baja California, México	California, Estados Unidos
2010	28,882,194,000	156,778,000,000
2011	30,151,512,000	175,247,400,000
2012	31,663,051,000	179,177,600,000
2013	32,229,572,000	184,587,200,000
2014	35,002,851,000	185,026,300,000

La Tabla 2 muestra las exportaciones en dólares de Baja California (México) y California (Estados Unidos), durante el período 2010 a 2014, según reportes de las dependencias gubernamentales responsables del seguimiento de los flujos comerciales.
Fuentes: INEGI (2014) y United States Department of Commerce (2016).

A partir de los datos anteriores, podemos deducir que ambas economías subnacionales contribuyen significativamente en las exportaciones totales de su respectivo país. Empero, debido a su envergadura económica, las exportaciones de California son cinco veces mayores a las de Baja California. Llevando a cabo el ajuste y la aplicación metodológica de la ecuación propuesta por Durán y Alvarez, la tabla 3 presenta la contribución de las exportaciones a los ingresos por habitante.

Tabla 3: Exportaciones Por Habitante en Baja California y California, 2010-2014

Año	Baja California, México			California, Estados Unidos		
2010	3,224,844	30,800,003,625	9,550.85	37,334,079	143,208,226,608	3,835.86
2011	3,275,399	32,200,709,483	9,831.08	37,700,034	159,421,393,886	4,228.68
2012	3,328,623	33,750,699,894	10,139.54	38,056,055	161,757,310,648	4,250.50
2013	3,381,080	34,339,131,166	10,156.26	38,414,128	168,129,011,294	4,376.75
2014	3,432,944	35,790,716,228	10,425.66	38,792,291	173,811,625,400	4,480.57

La Tabla 3 muestra el promedio de las exportaciones en dólares por cada habitante de Baja California (México) y California (Estados Unidos), durante el período 2010 a 2014, con base a la estimación propuesta para analizar el dinamismo de las exportaciones.
Fuente: Elaboración propia.

De acuerdo con el Banco Interamericano de Desarrollo, aquellos estados que han logrado insertarse en los mercados internacionales han visto crecer el empleo y el ingreso promedio de sus habitantes (BID, 2006). Con base al valor de las exportaciones por habitante de 2010 a 2014, Baja California y California muestran una favorable inserción de la población en el fenómeno de la globalización y el proceso de internacionalización vía exportaciones. Como se puede observar, las exportaciones por habitante en Baja California duplican a las de California, haciendo más transcendental dicha actividad para la obtención de ingresos en la población; sin que esto signifique una correcta distribución de los mismos.

Complementando los resultados anteriores, y aplicando la correlación lineal de Pearson, se obtiene que Baja California y California mantienen índices de correlación son cercanos al +1, siendo de 0.98 para el primero y 0.96 para el segundo, lo que permite inferir que el crecimiento poblacional se encuentra intrínsecamente ligado al crecimiento de sus exportaciones en una misma proporción. Esto se puede explicar a partir de una fuerte interdependencia en las relaciones comerciales de Baja California y California, lo que favorece que algunos segmentos de la población participen activamente en el proceso de internacionalización. Al respecto, y para complementar esta investigación, se recomienda analizar la relación entre la derrama económica del sector turístico y la dinámica poblacional pues, debido al proceso de internacionalización y la apertura de las economías, se ha generado una verdadera explosión en dicho sector (Cruz, Juárez, Urciaga y Ruiz, 2014).

CONCLUSIONES

En el plano económico, el fenómeno de la globalización ha contribuido al desarrollo de la producción, el comercio y la inversión, lo que ha generado una mayor competencia en los mercados internacionales de bienes y servicios. Esta situación ha llevado a promover la apertura comercial y financiera en diversas economías nacionales, situación que implica la reforma institucional, el progreso tecnológico, la comunicación intercultural y la ampliación de la estrategia empresarial hacia fuera de sus fronteras mediante la internacionalización. Consecuentemente, las economías subnacionales han sido llamadas a la definición de su potencialidad para alcanzar el desarrollo económico del territorio, participando en el análisis de los mecanismos más adecuados para su inserción efectiva en el proceso de internacionalización. La participación en el comercio exterior, particularmente a través de exportaciones, se constituye como la vía más accesible para incursionar en la competencia internacional. Evidentemente, las exportaciones requieren de un sinnúmero de variables para su desarrollo dentro de los cuales destaca el factor social. Y es que, la afinidad de la población hacia el proceso de internacionalización puede contribuir a la generación de mejores ingresos y economías de escala, como efectos del empleo, la división del trabajo y la especialización. Con base a ello, en el presente trabajo se analizó la contribución de las exportaciones al ingreso por habitante en dos economías subnacionales representativas y con alta participación en el proceso de internacionalización definiendo, además, la correlación de su crecimiento poblacional con su dinamismo exportador.

Finalmente, se observa que Baja California y California se encuentran plenamente adaptadas a la competencia internacional, aportando volúmenes considerables de su producción al sector exportador, situación que se refleja con participaciones mayores al 10% dentro del total nacional en cada una de ellas. Otro dato relevante es que pese a las diferencias en el valor de las exportaciones y el número de habitantes, ambas economías muestran una correlación positiva cercana al 1, lo que significa que el incremento poblacional está muy ligado al dinamismo exportador. No obstante, con base al estudio empírico, las exportaciones reflejan para Baja California una mejor fuente de ingresos.

Como limitaciones del presente estudio, se reconoce que el proceso de internacionalización es complejo y que su análisis requiere una visión holística para entender los múltiples factores que de manera sistémica afectan la decisión de exportar. Metodológicamente, la definición del número de habitantes para el indicador de la población se realizó con base a proyecciones, mientras que los valores de las exportaciones pueden presentar sesgos de origen, debido a la periodicidad de la información y a las limitaciones de las fuentes de referencia. Para futuras investigaciones, sería interesante determinar el valor del comercio intraindustrial entre ambas economías subanacionales y el impacto de la derrama económica del turismo sobre los ingresos de la población..

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IMPLEMENTACIÓN DE LAS TIC´S EN PROCESOS DE CADENA DE VALOR EN PEQUEÑAS EMPRESAS COMERCIALES Y SU EFECTO EN EL DESEMPEÑO ORGANIZACIONAL

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RESUMEN

Es importante para la organización estar en la dinámica del sector y mercado donde se desenvuelve y desea su consolidación, porque los sistemas de valor se convierten en elementos estratégicos que tienen una incidencia como factores claves de éxito en las organizaciones que buscan como fin prioritario incrementar su desempeño organizacional. Dado lo anterior la presente investigación busca llegar a identificar los usos estratégicos al implementar las tecnologías de la Información y comunicación en los procesos de la cadena de valor en las empresas comerciales de Mexicali, teniendo como objetivo el contribuir en el mejoramiento de la competitividad de las mismas. Para ello, esta investigación fue de tipo exploratorio y dentro de los hallazgos relevantes, se llegar a concluir que es necesario enfocarse aún más en el cliente; las organizaciones tienen deficiencias con relación al uso estratégico de TIC para agilizar sus actividades de facturación, fabricación, distribución y almacenamiento de sus productos, destacando con ello que si no hacen una reconsideración en este aspecto, corren el riesgo de desfasarse en cuanto a sus competidores lo que implicaría dejar de ser opción en el mercado.

PALABRAS CLAVES: Tecnologías de Información, Cadena de Valor, Competitividad

IMPLEMENTATION OF ICTs IN PROCESS VALUE CHAIN IN SMALL BUSINESS COMPANIES AND THEIR EFFECT ON ORGANIZATIONAL PERFORMANCE

ABSTRACT

It is important for the organization to be in the dynamics of the sector and market in which it operates and wishes its consolidation, because the value systems become strategic elements that have an impact as key success factors for organizations seeking as order priority increase organizational performance. Given the above this research seeks to bring out the strategic uses by implementing information technologies and communication in the processes of the value chain in commercial companies Mexicali, aiming to contribute in improving the competitiveness of same. To do this, this research was exploratory and within the relevant findings, we reach the conclusion that it is necessary to focus even more on the customer; organizations have deficiencies in relation to the strategic use of ICT to streamline their billing activities, manufacturing, distribution and storage of their products, stressing thereby that if they do not reconsider this aspect, risk out of phase as its competitors implying stop being on the market option.

JEL: M150

KEYWORDS : Information Technologies , Value Chain, Competitiveness

INTRODUCCIÓN

Son muchos los retos a los que las empresas deben enfrentarse hoy en día; la creciente competitividad y los fenómenos de globalización, exigen de las empresas respuestas cada vez más eficientes, procesos y estrategias que les permita sobrevivir y crecer en un mundo en continuo cambio, en el cual el cliente es quien asume cada vez más el poder de negociación y quién al final decide el éxito o fracaso de todo el engranaje empresarial que se encuentra tras la fabricación de un producto o la prestación de un servicio. Por lo que cada vez es más evidente que el mundo se ha visto inmerso en procesos de grandes cambios en los negocios, tales como el crecimiento económico, el aumento de la competencia, la globalización, entre otros; siendo participe en estos cambios el manejo de la de información, una nueva economía basada en la transformación tecnológica y organizativa, la cual centra en el conocimiento y en la información como plataforma de producción, esto encaminado al logro de la competitividad; son en gran medida estas situaciones las que han hecho que los negocios enfoquen y desarrollen estrategias que les permitan lograr una ventaja competitiva enfocando los esfuerzos a los bajos costos, incrementos de productividad, mayor compromiso en su cadena de valor, buscando con ello alcanzar una consolidación tanto en el ámbito nacional como internacional. Y a pesar de los esfuerzos en muchos casos se hace aún más complicado cuando se evidencia que el trabajo de producción y comercialización no termina en la venta como tal, sino cuando el cliente ha aceptado, ha quedado satisfecho con el producto y ha pagado. Es entonces cuando podemos decir que todo este tejido organizativo ha cumplido con su misión. El propósito general que se persigue con este documento es determinar hasta qué punto las empresas del sector comercio en la localidad de Mexicali B.C. vienen haciendo un uso estratégico de la cadena de valor a partir de las TIC´S y cuáles han sido los efectos en su desempeño organizacional.

REVISIÓN LITERARIA

Logística y administración de la cadena de suministros A lo largo de la historia, los bienes que las personas querían no se producían en el lugar donde querían que se consumieran, o no eran accesibles cuando la gente los quería consumir. La comida y otras mercancías útiles o de conveniencia estaban ampliamente dispersas y sólo disponibles en abundancia en ciertas épocas del año. Los antiguos podían consumir los bienes en su ubicación inmediata o moverlos a un lugar preferido, almacenándolos para usarlos más tarde. Sin embargo, como todavía no existían transportes y sistemas de almacenamiento bien desarrollados, el movimiento de los bienes estaba limitado a lo que un individuo pudiera mover personalmente, y el almacenamiento de las mercancías perecederas era posible sólo por un breve espacio de tiempo. Por su parte las organizaciones han tenido presente actividades tales como: el manejo de inventarios, la distribución de los productos, las operaciones y la entrega de servicio y productos para los consumidores, las cuales con el tiempo se han optimizado, se han configurado y han evolucionado a un término más completo llamado logística. A partir de los años 60´s, los cambios que se presentaban en los patrones de consumo, en el aumento de la demanda; la logística era abordada principalmente como una distribución física, donde el foco de gestión era el costo total, el concepto divulgado fue: "Distribución física es el conjunto de actividades relacionadas con el movimiento eficiente de producto terminado desde el final de la línea de producción hasta el consumidor".

Ya para los años 70´s, la logística se conocía como " la integración de dos o más actividades con el propósito de planear, instrumentar y controlar el flujo eficiente de materia prima, inventario en proceso y producto terminado desde el punto de origen al punto de consumo". (National Council of Physical Distribution Management, 1976.) Posteriormente en la década de los noventa, el impacto en el desarrollo de la logística se reflejó en la inclusión de nuevos elementos para realizar la gestión, como lo son la tecnología de información, el servicio y la gestión de la información de manera estratégica (Martín C. 1992). A su vez Ballou (2004), afirma que la logística corresponde a todas las actividades relacionadas con el traslado y almacenamiento de productos que tienen lugar entre los puntos de adquisición y los puntos de consumo. Por su parte Carrasco (2000), revalorizó la logística como: "todo el conjunto de actividades que tienen lugar

entre el aprovisionamiento de materias primas y la entrega de productos terminados a los clientes". De allí la importancia de valorizar el tema del uso estratégico de la logística, ya que evalúa la metodología más rentable de distribución de productos manteniendo los objetivos de niveles de servicio deseados. Opciones estratégicas Estrategias Tecnológicas. De acuerdo a (Davenport, 1993) las organizaciones deben desarrollar estrategias que incorporen tecnologías de información que contribuyen al mejoramiento de la productividad y competitividad de las mismas. Estrategia de Aplicación de Customer Relationship Management (CRM): De acuerdo con (Peppers, 1999), es el proceso que permite redefinir las acciones estratégicas de una organización desde la focalización en el producto hacia una orientación centrada en el cliente como persona y su relación con la organización. Estrategia de Aplicación de Supply Chain Management (SCM). De acuerdo con (Kalakota y Robinson, 1999) es el proceso que posibilita reorientar las gestiones de una organización relacionadas con los abastecimientos sustentados en el valor de las relaciones con los proveedores. Estrategia de Aplicación de Sistemas Empresariales (ERP). Según (Davenport, 1993) un sistema empresarial es un paquete de programas de computadora que soportan la mayoría de los procesos y factores relacionados con las necesidades de información de una organización. Estrategia de Aplicación de E-commerce. De acuerdo con (Pine 1999), con el desarrollo de esta estrategia se posibilita la variedad y la personalización de las actividades de la empresa en su negocio.

Importancia de la logística y de la cadena de suministros La logística gira en torno a crear valor: valor para los clientes y proveedores de la empresa, y valor para los accionistas de la empresa. El valor en la logística se expresa fundamentalmente en términos de tiempo y lugar. Los productos y servicios no tienen valor a menos que estén en posesión de los clientes cuándo (tiempo) y dónde (lugar) ellos deseen consumirlos. Una buena dirección logística visualiza cada actividad en la cadena de suministros como una contribución al proceso de añadir valor. Si sólo se le puede añadir poco valor, entonces se podrá cuestionar si dicha actividad debe existir. Sin embargo, se añade valor cuando los clientes prefieren pagar más por un producto o un servicio que lo que cuesta ponerlo en sus manos. Por varias razones, para muchas empresas de todo el mundo, la logística se ha vuelto un proceso cada vez más importante al momento de añadir valor (Ballou, 2004).

METODOLOGÍA

Este estudio se desarrolló bajo la metodología de (Sampieri, 2010), la cual se describe a continuación:
Tipo de investigación. Para entender cómo los empresarios y/o gerentes utilizan las TICS en sus actividades de la cadena de valor, se han estudiado las pymes del sector comercio en Mexicali, Baja California. La investigación es de carácter exploratorio, por cuanto evidencia el uso de las TIC´s enfocadas a la gestión de la cadena de valor y su relación con diferentes variables de dicha gestión, haciendo que se descubran comportamientos en la estructura de la cadena de valor capaces de generar ventajas sustentables y contribuir al mejoramiento de la posición competitiva de las empresas involucradas en este estudio.

Fuentes de Información

Primarias

Para el desarrollo del trabajo de campo se recopiló la información en 45 empresas del sector comercio de Mexicali, por medio de entrevistas estructuradas y la aplicación de cuestionarios como instrumentos de recolección de información. La investigación de campo estuvo dirigida a los niveles altos de administración y dirección de las empresas, con la intención de conseguir mejores resultados para el cumplimiento de los propósitos de la investigación.

Secundarias

Para la investigación se siguieron los siguientes pasos:

Búsqueda y recopilación de las publicaciones existentes sobre el tema en revistas, referencias directas y catálogos temáticos;

Recopilación de fuentes provenientes de los buscadores en internet;
Ubicación y selección de las fuentes referentes al trabajo.

Terciarias

Se hizo la labor investigativa a través del directorio de datos de empresas, de medios escritos como revistas y otras publicaciones.

Análisis de la Información.

La información recolectada se analizó mediante los siguientes enfoques: Análisis cualitativo de los datos.

Revisión del material sujeto a análisis;
Se definió un plan de trabajo para seleccionar la información relevante y analizarla;
Se interpretaron los datos y se buscó describir los diferentes contextos que enmarcan el desarrollo de la investigación;
Se definieron patrones y se construyeron argumentos que contribuyeron a la solución del problema de la investigación.
Análisis cuantitativo de los datos.
Se trabajó con el siguiente proceso:

Se seleccionó el método estadístico tipo descriptivo;
Se diseñó un cuestionario como instrumento de medición;
Se utilizó el SPSS para analizar las variables resultantes de la investigación.
Selección de la muestra.

RESULTADOS

Usos estratégicos de la cadena de valor en el sector comercio a partir del uso de las tecnologías de la información y comunicación (TIC´S). Primero se indica brevemente los factores de análisis utilizados para analizar los procesos de cadena de abastecimiento de las empresas analizadas bajo el uso de las TICS:

Compras: Se refiere a la racionalidad administrativa en el proceso de abastecimiento de los suministros y productos; también se entra a analizar la relación que se tiene con el proveedor antes, durante y después; así como la tecnología que usan para realizar este proceso.

Inventarios: Se pretende analizar e identificar la forma como la empresa maneja esta parte esencial de la logística; para con ello, reconocer la importancia de tener un buen manejo y control de los mismos.

Distribución: Se enfoca en conocer y analizar todo el proceso que se lleva a cabo para que el producto llegue al cliente y/o consumidor final, teniendo en cuenta la eficiencia logística de acuerdo a los canales de distribución, tiempos y puntos de entrega, y medio de transporte seleccionado; así como la tecnología de información que soporte estos elementos (Cooper, 1997).

Marketing: Hace referencia al análisis de cada aspecto de la mezcla de mercadeo como lo son el producto, precio, promoción y canales; identificando a su vez la tecnología que utilizan para administrarlos dentro del sistema logístico.

Servicio: Se refiere al análisis del proceso de vinculación con el cliente antes, durante y después de la venta. (Bove, 2000). Es útil conocer de qué manera a partir de esta vinculación y pro alimentación, surgen nuevas oportunidades para el desarrollo de otros productos y servicios relacionados; y de qué manera expresan un acercamiento al concepto de Supply Chain Management.

Talento humano: Hace referencia a la estructura del personal dentro de la empresa y al análisis de las capacitaciones y los requerimientos especiales con las cuales debe contar cada persona para poder desarrollar su labor tanto eficaz como eficientemente.

Logística y estrategia: Con este factor se pretende identificar y analizar si las empresas definen estrategias logísticas, y de ser así, que tanta interrelación existe entre las estrategias logísticas y las corporativas (Casanovas, 2001).

Tecnología dura y blanda: Con este factor se desea conocer y analizar el tipo de tecnología que posee la empresa y en qué grado aportan al desarrollo de las actividades logísticas de una manera significativa; ya sea para respaldar las operaciones empresariales y/o toma de decisiones.

Integración de procesos: Busca identificar los puntos clave de interrelaciones dentro del proceso logístico. Para los propósitos de esta investigación, es importante analizar la existencia de integración tanto interna como externa de las diferentes actividades logísticas de la empresa y como están apoyadas con tecnologías de información que ayuden a hacer los procesos más flexibles, dinámicos y eficientes a los cambios que se presentan en el entorno (Christopher, 1992).

Una vez especificado lo anterior se obtuvieron los siguientes resultados de la investigación: En cuanto a la gestión de compras, se identifica que el 75% de las empresas analizadas, tratan de realizar y mantener una buena relación con sus proveedores, manifestando interés por llevar a cabo un mejor abastecimiento de sus insumos. A su vez se muestra que a pesar de que las empresas se enfocan en el cliente, muchas no determinan sus productos de acuerdo a la opinión del cliente, es decir, que si tienen en cuenta las necesidades y requerimientos del cliente pero también la de ellos mismos. En el uso de TICS se ve un leve aumento en la utilización de éstas para la mencionada actividad, demostrando un poco más de interés en este aspecto para tener un buena logística al menos con sus proveedores (35% de las empresas analizadas). Sobre la situación de los inventarios, se reflejó una gran debilidad en cuanto a espacios, control y el uso de TICS, ya que las empresas analizadas no se han preocupado por atender esta área de la empresa que es tan importante para la logística dentro de la organización; sencillamente no han visto que un buen control por ejemplo sería un gran beneficio en el momento de pensar en expandirse a nivel global; y además, esta deficiencia se podría llegar a considerar un cuello de botella dentro del sector. Se identifica entonces el casi nulo manejo de TICS en el 95% de las empresas encuestadas; siendo tan necesario hoy en día para mantener un stock que no genere mayores costos, y de las que lo implementan solo un 14% ha invertido en una plataforma que los apoye en dicha actividad, siendo predominante el uso de las hojas de control a través de Excel y un bajo porcentaje aún lo lleva de forma manual.

Figura 1: Relación con Proveedores

Elaboración propia

Figura 2: Sistema de Control de Inventarios

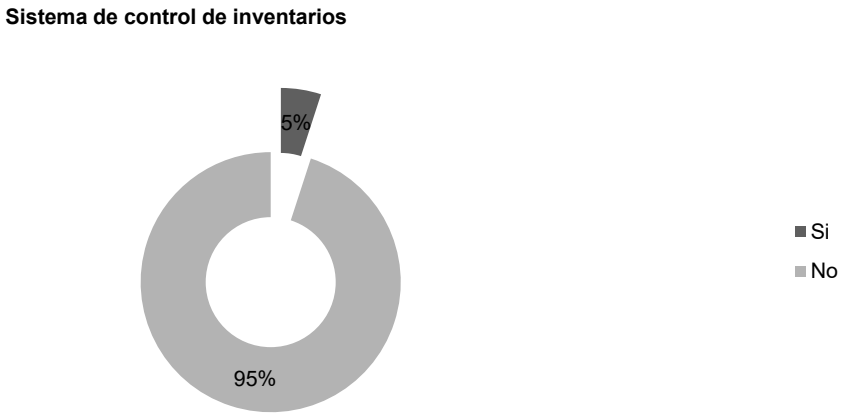

Figura 3: Manejo de Control de Inventarios

Elaboración propia.

Abordando la distribución, se puede ver que después del análisis realizado a cada punto del mismo; que las empresas objeto de estudio en su totalidad no están prestando mayor importancia en la excelente definición de los canales de distribución y comercialización que utilizan al momento de llegar al cliente o consumidor final; de igual forma no están familiarizados en gran parte con el análisis del transporte en el cual van a viajar sus productos; no estiman esfuerzos en estos detalles al momento de seleccionar la mejor opción. Por otra parte siguen sin reconocer la importancia de utilizar TICS y el e-commerce para el mejor aprovechamiento de este factor, y así llegar a competir de una manera más fuerte en el mercado doméstico. En cuanto al tema de marketing, aunque un 70% de las empresas tratan de manejar al 100% esta actividad, todavía hay muchas de ellas que no se han dado cuenta de la importancia de mantener unas buenas estrategias de precios, de tener completamente definidos los canales de distribución física; y aún se sigue viendo una deficiencia en cuanto al aprovechamiento de las TICS para ventas, y el e-commerce dentro de ellas. Lo anterior no debería pasar inadvertido ya que el mundo se rige por consumidores volátiles en sus gustos, tendencias y preferencias, y es cuando se valoriza términos como la micro segmentación y la perfilización de clientes para obtener la mayor rentabilidad de los mismos y estrechar una relación de aprendizaje de largo plazo(Kurt, 1993). Sin embargo, los empresarios objeto de estudio no prestan atención a la dinámica que pueda tener el tema del mercadeo.

Por otra parte, en cuanto al servicio, teniendo en cuenta el análisis anterior se puede afirmar que las empresas analizadas; en su gran mayoría siendo el 90% de las mismas, que tratan de satisfacer al cliente, pero no todas siendo un 30% las que han reconocido la importancia de observar cuidadosamente oportunidades en el servicio que prestan para darle al cliente un valor agregado al producto y en su experiencia con la empresa. Además sigue siendo muy débil el uso de TICS y de sus aplicaciones como comercio electrónico, mercadeo virtual, callcenters, entre otros; llevando a afirmar que su servicio post-venta puede llegar a ser muy débil en el momento de no mantener la fidelidad del cliente. Destacando también el aspecto sobre el talento humano dentro de las empresas, debido a que debe ser relevante el hecho de que las empresas cobran vida a través de las personas. Es por esto que es importante llamar la atención a los empresarios, porque se manifiesta que las empresas no tienen mucho interés en capacitar su personal en el ámbito formal y si lo hacen en su campo laboral; sin embargo, a la hora de reclutar solicitan que tengan ya los conocimientos necesarios para ocupar la vacante dejando de lado la creación de una estrecha relación con ellos en cuento a darles crecimiento personal y profesional. Además en su mayoría 68% de las empresas no se mostraban exigentes al requerir personal de formación especial para desarrollar las actividades principales de la empresa.

En cuanto a logística y estrategia se observó que las empresas estudiadas en un 82% no cuentan con la cultura de planeación estratégica, es decir podrían ubicarse dentro de un tipo de organizaciones reactivas, ya que, sólo implementan ciertas herramientas a medida que se van necesitando; sin tener en cuenta un estudio anterior de sí mismas ni de la industria donde se mueven. Además se demuestra que sus estrategias corporativas no presentan mayor alineación con las estrategias de cada área del proceso logístico, es por ello que las empresas viven en el presente y no ven la importancia de mantenerse en un futuro tan cambiante como el actual. Para el factor de TICS, el panorama no es alentador, debido a que las empresas consideran que mantienen satisfecho al cliente con la promoción de sus productos, tienen en cuenta ciertos beneficios pero no se ve por ningún lado algún interés por responder a las expectativas del mercado global teniendo en cuenta que no conocen o no saben utilizar TICS en sus procesos logísticos, y cada uno de ellos por separado no son tan eficientes como lo podrían llegar a ser si se relacionaran entre sí soportados en el uso de tics; y así atender más rápido y mejor al mercado tan exigente y sofisticado de hoy. Se destaca también el factor de la integración de procesos, se ve que las empresas de

Mexicali en el sector comercio no se han percatado de la importancia de tener estrechas relaciones con sus clientes y proveedores para que pueda ser más competitivas dentro de su sector; además acorde a Kalakota, (1999) los procesos logísticos no están completamente integrados para así vislumbrar los cuellos de botella de la misma u oportunidades que se podrían estar perdiendo por no manejar eficientemente las relaciones

entre estos procesos básicos. A sí mismo se puede observar que el uso de TICS para integrar la cadena de valor de cada empresa analizada, no representa mayor beneficio para las mismas; y no es por considerarlo algo ineficiente, sencillamente no las utilizan por desconocimiento de las tipologías de TICS en un 56% de las mismas y por desconocimiento de sus beneficios operacionales y principalmente sus usos estratégicos en un 70%. También se logró destacar que existe un abismo entre la estrategia corporativa, y la estrategia de abastecimiento, se encuentra una gran brecha entre ambas puesto que la mayoría de las empresas del sector no realizan una planeación estratégica y mucho menos una planeación de la cadena de abastecimiento, sólo un mínimo porcentaje tiene en cuenta esta valiosa alineación, pero no han tomado acciones para integrarlas representando solo un 28% de las empresas las que se preocuparon y han hecho algo al respecto. Algo más que es relevante fue que a pesar de la posición geográfica del municipio de Mexicali un alto número de empresas no piensan en la internacionalización, por lo que no han asumido su verdadero papel, debido a que ante la proximidad de nuevas integraciones económicas, las empresas no están preparadas para ello. Una de las causas principales de lo anteriormente mencionado es la carencia de realizar un análisis estratégico (externo e interno) del negocio como fuente principal para ir un paso más adelante de la dinámica actual del entorno empresarial y por lo mismo no identifican al comercio electrónico como una forma de extender la información entre los clientes y las empresas que apoyan a la misma en su gestión, de acuerdo a Koch, (2002) no lo ven como un nuevo mercado y canal de comercialización, que permite reducir costos, incrementar la productividad, mejorar la calidad del servicio generando mayores ganancias.

CONCLUSION

El tema de la cadena de abastecimiento dentro del sector comercio en las empresas del sector comercio de Mexicali, Baja California, se encuentran dentro de sus primeras etapas de evolución ya que aún este término no es visto por los empresarios como una forma de llegar a ser más competitivos. Es por eso que se debe trabajar en implementar procesos logísticos eficientes, manteniendo canales de distribución y costos mínimos; sin perder la atención debida en el cliente y en el logro de su satisfacción, y para lograrlo se deben sumar esfuerzos en la búsqueda de la eliminación de ciertos paradigmas empresariales como la fragmentación de áreas de la empresa, jerarquía, la falta de colaboración con sus clientes externos, entre otros. Estas formas de pensar se convierten en un obstáculo para el cambio que se presenta cada vez más rápido en el ámbito empresarial y lo más importante se debe buscar el generar e idear una estructura idónea de gestión, para tener así una aproximación a lo que la gestión de la cadena de abastecimiento se refiere; viéndola como una nueva herramienta gerencial para ser más competitivos. El uso de las Tecnologías de la Información y Comunicación dentro de las empresas se convierte en un factor clave, ya que es la base para optimizar las diferentes actividades dentro de éstas. Es por eso que las empresas del sector comercio deben contemplar el invertir, adquirir y usar estratégicamente las TICS para suplir sus necesidades y requerimientos; y de esta manera cumplir los objetivos de la misma.

Se afirma de este modo que las empresas objeto de estudio no hacen un uso estratégico de la cadena de abastecimiento ya que no reconocen su importancia, lo cual implica que la cadena de abastecimiento no sea un proceso planeado, detallado, integrado y coordinado dentro de las organizaciones analizadas. Una vía coherente y acertada para obtener centros de utilidad prósperos para las empresas del sector, será encontrando formas de influenciar las cadenas de abastecimiento a través de integración y colaboración, mejorando cada vez más los productos, reduciendo los ciclos de producción y distribución, analizando seriamente y en conjunto el comportamiento real de la demanda, y reduciendo el costo total de las cadenas de valor y su integración. La cadena de valor (Porter, 1985) se ha vuelto la base de cualquier industria ya que ha pasado de ser un concepto de distribución física a uno de logística integrada para atender las necesidades de los clientes. Su evolución, ha contribuido a que los modelos de negocio se replanteen, facilitando una mejor comunicación y coordinación entre los procesos de la empresa.

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ANALISIS DEL ENTORNO PARA EL EMPRENDIMIENTO: MEXICO-ESTADOS UNIDOS DE AMERICA

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RESUMEN

Las pequeñas empresas se han vuelto la columna vertebral de toda economía actual, generando empleo y una aportación significativa a variables económicas; Volviendo a la creación de las mismas en un aspecto importante dentro de la política pública. A pesar de esto en países como Mexico aún no se ha logrado consolidar como un país netamente emprendedor. Es por ello que es necesario observar a los países que incursionan en estas áreas de manera exitosa como lo es Estados Unidos de América con un sistema de emprendimiento sólido y un entorno propicio para ello. En el presente documento se realizara un análisis comparativo de la nación antes mencionada con Mexico, buscando la reflexión en cuanto a áreas de oportunidad del emprendimiento y a su vez una opción para el desarrollo económico.

PALABRAS CLAVES: Emprendimiento, MIPYME´s, Desarrollo

ANALYSIS OF ENVIRONMENT FOR ENTREPRENEURSHIP: MEXICO - UNITED STATES OF AMERICA

ABSTRACT

Small enterprises have become the backbone of all current economy, creating jobs and a significant contribution to economic variables; Returning to the creation of this an important aspect of public policy . Despite this in countries like Mexico still it has not managed to consolidate as a purely entrepreneurial country. That is why you need to look to countries that get into these areas successfully as the United States with a system of solid entrepreneurship and an enabling environment for it. In this paper a comparative analysis of the aforementioned nation with Mexico was carried out, looking for thought as to areas of opportunity entrepreneurship and turn an option for economic development.

JEL: O10, M13, L26

KEYWORDS: Entrepreneurship, MSME 's Development

INTRODUCCION

El emprendedor se ha convertido en un agente primordial de la economía pues es gracias a personaje que las micro pequeñas y medianas empresas (MIPyME`s) salen a la luz, conformando el 99% aprox de las empresas establecidas en México De este total de empresas presentadas en el censo económico de INEGI, las micro representan un 95.2%, el 4.3% por pequeñas empresas el 0.3% por medianas empresas y tan solo el 0.2% por grandes empresas. De igual manera de los 27 727 406 millones de empleos generados por el total de unidades económicas el 45.6% es representado por las microempresas el 23.8 por pequeñas y el 9.1 por medianas con un total constituido por el 78.5% de empleos generados en el país; agrupando el 72.3% del empleo en México estando arriba del promedio de la Organización para la Cooperación y el Desarrollo Económico (OCDE), la cual menciona también que a pesar de la gran importancia y relevancia que tienen

las MIPyME`s en Mexico, solo representa el 53.6% del Valor Agregado Nacional. En este contexto, se ve necesaria la reflexión de naciones más desarrolladas en aspectos de emprendimiento y creación de empresas como lo es Estados Unidos de América, es por ello que en el presente trabajo se desarrollara un análisis de correlación buscando obtener el impacto y la influencia que tienen las variables como el gasto en Investigación y Desarrollo (I+D) así como el Indice Global de Innovación. De esta manera el documento se compondrá de tres partes; En el primer segmento se asistirá a la definición de los conceptos principales en los que habrá de enmarcarse la investigación, enunciando brevemente las opciones teóricas para abordar la creación de empresas y las variables de estudio como factores determinantes. En un segundo apartado, se describirá la herramienta estadística utilizada metodológicamente para la correlación de variables. La tercera parte de este trabajo comprende el análisis de los resultados encontrados enmarcados en variables de emprendimiento y entorno. Finalmente, se presentaran las conclusiones pertinentes, así como limitaciones y recomendaciones para el apoyo al emprendimiento según lo observado en los resultados.

REVISION LITERARIA

El emprendedor se ha convertido en una figura reconocida dentro de todo discurso político y académico, pues la importancia del mismo se convirtió en una estrategia relevante para la economía, contribuyendo de manera importante para su desarrollo. El concepto de emprendedor fue mencionado por primera vez en el siglo XVIII (1732) por el economista francés Cantillon quien lo definió como un agente económico que compraba medios de producción a determinado precio a fin de combinarlos y crear un nuevo producto. Así mismo menciona al emprendimiento como la voluntad de los individuos de desarrollar formas de intermediación que implican el riesgo económico de una nueva empresa. Por otro lado también se definen como individuos que innovan, identifican y crean nuevas oportunidades de negocios, reuniendo y coordinando nuevas combinaciones de recursos para extraer los máximos beneficios de sus innovaciones en un entorno incierto (Amit etal. 1993). De los conceptos analizados se puede concluir que el emprendedor es una agente de cambio dentro de una economía y que es el que pone en marcha y lleva a término un proyecto, en este caso la creación de una nueva empresa o producto, con aspectos innovadores y en condiciones de incertidumbre.

No obstante, la literatura reciente ha mostrado que las pequeñas empresas y las empresas de nueva creación generan una significativa cantidad de innovaciones, rellenan nichos de mercado y aumentan la competencia, promoviendo de tal modo la eficiencia económica (Minitti, 2011). Tal eficiencia económica se ve reflejada en un mayor desarrollo económico a largo plazo, para esto como lo menciona Lucceti, 2011 es necesario contar con empresarios emprendedores que generen empleos y valor agregado mediante la creación de nuevos productos novedosos procesos de producción o la prestación de servicios que no existían hasta ese momento. Esta necesidad constante de innovación, sobre todo creación de empresa y competitividad de una economía ha sido bien cubierta por la constante creación de empresas, la cual se está manifestando como una de las opciones que incide en la soluciones de estos problemas (casero, 2005)

"En este contexto, la teoría económica institucional de Douglass North (1990), nos proporciona un marco teórico muy adecuado para el análisis de la creación de empresas; ya que nos ofrece un acercamiento para entender y tratar las diferentes formas de interacción humana, en el marco general de unas "reglas de juego" establecidas, que influyen positiva o negativamente en el desarrollo económico, y por ende, en la creación de empresas".

A estas reglas del juego llamadas así por Douglas North se le conoce como instituciones, mismas que cobran relevada importancia pues influye de manera trascendental en los resultados que puede tener una economía. En ciertas circunstancias las instituciones tienen un papel relevante, pero en otras no tienen demasiada importancia. Las mismas instituciones pueden afectar los resultados económicos de modo muy diferente, dependiendo de las condiciones externas; por ejemplo, la cultura, los valores, las organizaciones, etcétera. (Ayala, 2001) Las instituciones enmarcan el accionar de toda empresa u organización que

modifique los factores de la producción para obtener un beneficio, de este modo y como se mencionó con anterioridad este entorno que envuelve a toda empresa u organización influye de alguna manera en la eficiencia de las mismas influyendo de alguna manera en los costos totales de producción. Para North los costes totales de producción son la suma de los costes tradicionales de transformación de los recursos (tierra, trabajo y capital), más los de negociación, que vendrán delimitados por los costes de definición, protección y cumplimiento forzoso de los derechos de propiedad hacia las mercancías.

En los mercados económicos, en los que los intercambios se producen sobre bienes físicos o servicios, se miden los atributos valiosos (características físicas y de derechos de propiedad). Casero 2005), así mismo La competencia también juega un papel importante en la reducción de los costes de aplicación, al igual que el sistema judicial que proporciona coacción (Investigaciones Europeas). "*La percepción de las oportunidades del entorno determinará los tipos de habilidades y conocimientos que los empresarios y sus organizaciones necesitan aprender para tomar diferentes opciones, que de manera progresiva, alterarán las instituciones"(North,1992).*y ante estas condiciones es primordial el análisis de recursos tanto naturales, físicos como de conocimiento que cuenta el entorno en el que un emprendedor pondrá en marcha su proyecto. Como lo menciona North (1992) con un marco analítico basado en 5 puntos. Donde el segundo menciona La competencia fuerza a las organizaciones a invertir constantemente en conocimiento para sobrevivir.

METODOLOGIA

Las Instituciones, la competencia, los recursos naturales, físicos, de conocimiento así como las condiciones del entorno macroeconómico condicionan a los emprendedores y el Emprendedurismo de una nación, es por ello que en la presente investigación se realizará un estudio comparativo de la evolución del emprendimiento en México frente a indicadores de emprendimiento e innovación del país vecino Estados Unidos de Norte América. Buscando reflexionar sobre aspectos de mejora tanto la falta de fomento a la cultura emprendedora así como la creación de empresas El Global Entrepreneur Monitor tiene como objetivo principal medir los niveles de emprendimiento de los países y probar la relación de estos con el desarrollo económico local a través de una metodología común de medición en todos los países involucrados, describe al emprendedor y su entorno y ayuda a identificar los factores que incrementan los niveles de emprendimiento. a través de una metodología común de medición en todos los países involucrados, describe al emprendedor y su entorno y ayuda a identificar los factores que incrementan los niveles de emprendimiento(GEM,2016). El Índice Global de Innovación consiste en una clasificación de las capacidades y resultados de la innovación de las economías mundiales, su objetivo es comprender con mayor detalle los aspectos humanos de la innovación esenciales para el diseño de políticas que ayudan a promover el desarrollo económico y entornos más ricos de innovación propensas a nivel local.(GII,2016) Para delimitar el estudio cuantitativo, la extensión del período considerado versa primeramente sobre un análisis sincrónico de los años 2009 a 2013 con una frecuencia de observación de datos anual y teniendo como variable independientes se utilizarán el gasto en Investigación y Desarrollo por país contra el Índice Global de Innovación referentes a México y Estados Unidos de América. Para analizar el impacto de dichos indicadores sobre las creación de empresas, y el entorno en que estas se tienden a crear, se utilizará el coeficiente de correlación lineal de Pearson, el cual indica el grado de relación entre las variables "X" y "Y", independientemente de las escalas en que éstas se hayan medido, definiendo su dirección por el signo. El valor de dicho signo puede ir de -1.00 a +1.00. Su fórmula es:

$$\mathbf{r} = \frac{\mathbf{N\Sigma xy - \Sigma x \Sigma y}}{\sqrt{[\mathbf{N\ \Sigma x^2 - (\Sigma x)^2}][\mathbf{N\ \Sigma y^2 - (\Sigma y)^2}]}}$$

Dónde:

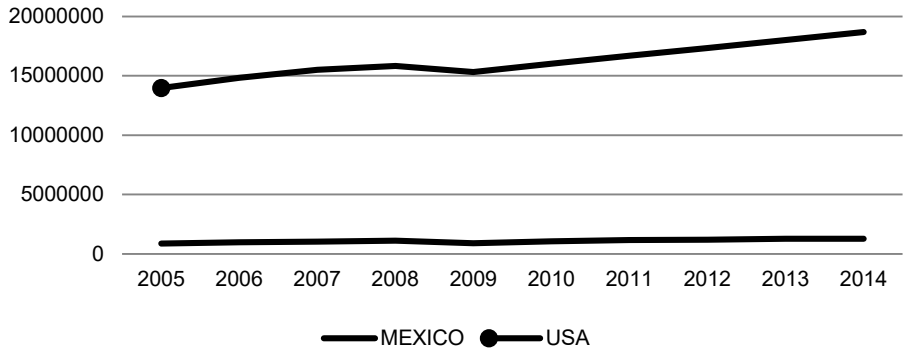
$\mathbf{r}$ = Coeficiente de correlación de Pearson.
$\mathbf{\Sigma xy}$ = Sumatoria de los productos de ambas variables.
$\mathbf{\Sigma x}$ = Sumatoria de los valores de la variable independiente.
$\mathbf{\Sigma y}$ = Sumatoria de los valores de la variable dependiente.
$\mathbf{\Sigma x^2}$ = Sumatoria de los valores al cuadrado de la variable independiente.
$\mathbf{\Sigma y^2}$ = sumatoria de los valores al cuadrado de la variable dependiente.
N = tamaño de la muestra en función de parejas

Así mismo se analizara el Producto Interno Bruto de cada nación además la aportación monetaria designada de cada país para la Investigación y Desarrollo (I+D) enmarcado en el contexto actual de cada país en cuanto a la creación de empresas, habitantes y territorio finalmente se analizara la facilidad para hacer negocios que brinda cada país.

RESULTADOS

La economía mexicana está basada en el libre mercado orientado a las exportaciones desde 1994 con la entrada en vigor del Tratado de Libre Comercio de América del Norte (TLCAN). Ocupa el lugar 14 por superficie continental con 1.96 millones de km2, colindando al norte con Estados Unidos de América, al sur con Guatemala y Belice representando entre ambas fronteras 3 152 km. Con 112 336 538 millones de habitantes, de ellos el 49.2% forma la población económicamente activa del país con una escolaridad promedio de 9.1 años (INEGI, 2012) La economía estadounidense está basada en el libre mercado orientado a las exportaciones, 9.8 millones de Km2, colindando al norte con Canadá y al Sur con México representado 8 891km y 3185 respectivamente. Con 318.9 millones de habitantes, de ellos el 50.5% forma la población económicamente activa del país, de estos habitantes el 89% de los adultos entre 25 y 64 años han terminado la educación media superior.(OECD, 2016).

Figura 1: Producto Interno Bruto México - Estados Unidos de América

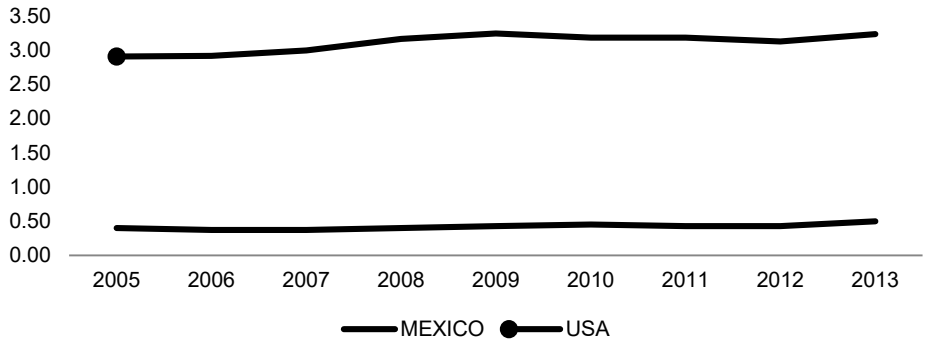


Fuente: Elaboración propia con base en Stats Apec, 2016.

La figura 1 muestra el Producto Interno Bruto (PIB) comparado entre México y Estados Unidos de América (USA), donde la diferencia es clara y un tanto abismal. Repuntando en USA a partir del 2009 como recuperación de la crisis suprime; para 2014 el PIB de Mexico represento 1 282 720 mdd mientras que para USA fue de 17 419 000 mdd una diferencia del 500% aproximandamente, siendo las actividades terciaras (entretenmiento, Transporte, Turismo, Investigacion etc) las que cuentan con mayor participacion despues de los hidrocarburos, empleando al 68% de la poblacion economicamente activa; por otro lado la Industria Estadounidense es una de las mas solidad del mundo representando el 15. 2% aprox. De la industria globlal y con alt diversificacion con acero, automoviles, aviones, quimicos, electronicos entre otros siendo notorio

el alto valor agregado de los productos norteamericanos y la aportacion significativa al PIB.(USA Gov. Statistics, 2016)

Figura 2: Gasto en Investigación y Desarrollo México – Estados Unidos



Fuente: Elaboración Propia con base en Banco Mundial, 2016.

La figura 2 muestra la comparación entre el gasto porcentual que aporta cada país en investigación y desarrollo (I+D) con respecto al PIB, la diferencia entre las aportaciones es muy clara donde USA aporta en promedio el 2.7% de su Producto Interno Bruto mientras que México en promedio aporta el 0.4%. En este sentido México según el reporte de la OCDE denominado "Regions at a Glace, 2009" representa la nación más rezagada en cuanto al Gasto en investigación y Desarrollo, atrás incluso de república eslovaca, mientras que USA está por arriba del promedio de este organismo (2.3%), asimismo el personal ocupado que se desempeña en áreas científicas, tecnológicas y registro de patentes para México sigue siendo una cifra decadente con 70 293 mientas que USA cuenta con 1 133 557 personas ocupadas en este sector. Ante estas cifras la OCDE advierte que una mayor inversión en investigación y desarrollo básicos generará más aplicaciones científicas y tecnológicas fundamentales para la innovación, ubicando a la inversión en I+D como un factor fundamental detrás del progreso tecnológico y, eventualmente, del crecimiento económico.

Tabla 1: Perfil de País Según Global Entrepreneuship Monitor

Global Entrepreneurship Monitor		
Datos	México	Estados Unidos
TEA	19%	13.8%
EBO	4.5%	6.9%
PO	49%	51%
PC	53%	53%
EI	17%	12%
FF	30%	30%

Fuente: Elaboración propia con base en GEM 2015

La tabla 1 muestra el perfil del país según los datos del Monitor Global de Emprendimiento 2015, donde la etapa temprana de actividad empresarial (TEA) de México aumento al 19% respecto al 9.6 de 2011, mientras que USA con una tasa del 13% en los últimos 4 años, el porcentaje de población de entre 15 y 64 años con una empresa establecida (EBO) es 4.5% y 6.9% respectivamente, porcentaje de personas de entre 18 y 64 años que ven posibilidades de establecer una empresa (PO) 49% y 51%, para las capacidades percibidas(PC) se refiere al porcentaje de la población de entre 15 y 64 años que cree tener las habilidades y conocimientos necesarios para iniciar un negocio 53% para cada país, en cuanto al porcentaje de intención empresarial (EI) se refiere a toda aquella población con un rango de edad de 18 a 64 años que tengan la intensión convincente de iniciar un negocio en un plazo no mayor a 3 años 17% para México 12% para USA, mientras que el miedo al fracaso (FF) mide el porcentaje de la población de entre 18 y 64 años que por esta incertidumbre no iniciarían un negocio 30% para cada país.

Tabla 2: Perfil del País Según el Ranking Global de Innovación México – Estados Unidos de América

	México		**Estados Unidos**	
Datos	Puntaje	Ranking	Puntaje	Rankin
GI Rankin	38.0	57	60.1	5
Institutions	61.5	66	86.8	16
Human Capital & Research	34.3	52	54.0	14
Infrastructure	39.5	69	58.8	14
Market Sophistication	47.0	69	81.5	1
Bussines Sophistication	36.9	56	55.4	9
Knowledge technology Outputs	29.4	50	58.0	4
Creative Outputs	35.0	56	47.8	23

Fuente: Elaboración Propia con base en GII, 2015

La tabla 2 muestra el perfil país de México y Estados Unidos de América (USA) de acuerdo al índice global de innovación 2015 el cual se enfoca en las políticas de innovación efectivas para el crecimiento tomando un rango de 0 a 100 como puntaje donde el más cercano a 100 es la nación mejor ubicada y con ello dando una posición en el ranking. México se encuentra en el lugar 57 de 141 economías y representando el 3er lugar de América Latina mientras que USA tiene quinto lugar solo debajo de Suiza, Suecia, Reino Unido y Los Países Bajos, representando el primero lugar de América del Norte. El reporte también destaca las fortalezas específicas de cada país. México resalta en su calidad de innovación, así como en infraestructura y la sofisticación de mercado, mientras que USA destaca en la sofisticación de su mercado, tecnología, en investigación y capital humano.

Tabla 3: Investigación y Desarrollo & Global Innovtion Index Mexico – USA 2009-2013

Años	**Investigación y Desarrollo**		**Global Innovation Index**	
	México	USA	México	USA
2009	0.43	2.82	69	11
2010	0.45	2.74	69	11
2011	0.43	2.76	81	7
2012	0.43	2.70	79	10
2013	0.50	2.74	62	5

Fuente: Elaboración propia con base en GII, 2015 y OECDE, 2015

La tabla 3 nos muestra el índice en Investigación y Desarrollo así como el índice global de innovación para ambos países analizados México y Estados Unidos de América (USA) 2009 al 2013, datos que se toman de referencia para realizar el análisis de correlación.

Tabla 4: Índice de Correlación de Pearson Gasto en Investigación y Desarrollo Vs Innovación

País	**Índice de Correlación**
México	-.079
Estados Unidos de América	.1956

Fuente: Elaboración propia

La tabla 4 nos muestra el índice de correlación de las variables gasto porcentual del PIB en investigación y desarrollo así como el índice global de innovación donde arrojo una posición significativamente baja para México mientras que para Estados Unidos arroja una correlación positiva lo que nos muestra que a mayor inversión en investigación y desarrollo la creación y desarrollo de innovación para un país se dará a manera

de consecuencia mientras que para México tiene una relación inversa debido a su bajo gasto en la variable de investigación y desarrollo.

CONCLUSION

No se puede negar que los emprendedores y su capacidad para poner en marcha una empresa forman parte importante para cualquier nación y en especial para México pues conforman el grosor de la economía y le dan vida a través de sus empleos sin embargo su aporte al PIB a través de su valor agregado es mínimo pues la mayoría se dedica al comercio, ante esto observar el entorno en el que se crean las nuevas empresas en Estados Unidos de América es una gran oportunidad de replicar lo que esta gran nación hace, con un sistema de emprendimiento solido a través del apoyo a la investigación y desarrollo no solo empleando en este sector si no con la capacidad de impactar favorablemente el desarrollo de las nuevas empresas a través de la innovación y el entorno propicio para emerger.

Gracias a sus altos índices de innovación crea el entorno propicio para que sus empresario así como emprendedores generen proyectos con alto valor agregado, como lo son las Start Up`s u empresas de producción o comercialización de productos que se vuelven grandes corporativos. Por lo que se pudo analizar a lo largo del documento no es simplemente incrementar el gasto en I+D sino la aplicación correcta del mismo a través las instituciones que rodean al emprendedor y que al final del día son las que inhiben o impulsan el desarrollo de las nuevas empresas. Una muestra de ello fue la reacción de Estados Unidos de América ante la crisis suprime de 2009 donde en lugar de recortar el gasto hacia investigación y desarrollo lo aumento aportando así de manera positiva al PIB.

Si bien para México el reto es grande, no es imposible, a través de la correcta aplicación del recurso destinado a los sectores coadyuvantes para el desarrollo y creación de empresas, la creación y correcta aplicación de políticas públicas que fomenten el emprendimiento y la eliminación de trámites burocráticos que inhiben la fácil creación pero sobre todo el apoyo al nuevo emprendedor a través de las instituciones de educación pública con el fomento a las incubadoras empresariales, y parques tecnológicos que ayuden al nuevo emprendedor a llevar a cabo su idea, la consecución de la misma y la permanencia a través del tiempo.

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LA MUJER EMPRESARIA EN MÉXICO

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RESUMEN

En este trabajo se analiza el impacto que tiene la mujer empresaria en México, las oportunidades, amenazas, debilidades y fortalezas que giran sobre ella para poder alcanzar sus metas en las empresas de las que son líderes y dueñas. El corte de esta investigación es predominantemente cualitativo, utilizando la información documental como principal herramienta de búsqueda, aunque se realiza un análisis DOFA, elaborando la matriz y las cédulas de identificación para comprender de una forma más clara la situación y paradigma actual de la mujer empresaria en México. Si bien se ha empezado a dar reconocimiento laboral a la mujer, todavía tenemos mucho que trabajar para lograr igualdad de género en este sentido.

PALABRAS CLAVE: Mujer Empresaria, Emprendedora, Matriz DOFA

BUSINESSWOMAN IN MEXICO

ABSTRACT

In this paper the impact of women entrepreneurs in Mexico is analyzed, opportunities, threats, strengths and weaknesses swiveling it to achieve its goals in companies that are leaders and owners. The cut of this research is predominantly qualitative, using documentary information as the primary search tool, although a SWOT analysis is performed , producing the matrix and identification cards to understand more clearly the situation and current paradigm of women entrepreneurs in Mexico. While it has begun to work recognition to women, we still have much work to achieve gender equality in this regard.

KEYWORDS: Woman Entrepreneur , Entrepreneurial , SWOT Matrix

INTRODUCCIÓN

La inclusión de la mujer en el área laboral ha sido tema de estudio en los últimos años, ya sea que trabajen para alguna empresa o de forma independiente creando su propio negocio, su colaboración a contribuido en aumentar algunos indicadores importantes en su país como puede ser el Producto Interno Bruto. Esta presentación se presenta organizada como sigue. En la sección de revisión de la literatura se plantean algunas propuestas de autores quienes han investigado y publicado información relevante sobre este tema. Posteriormente se presenta la metodología utilizada, en donde se describe la forma como se analizarán los indicadores para diseñar las estrategias que se obtienen después de haber realizado la matriz DOFA. En seguida se presentan los resultados de la investigación para posteriormente finalizar con las conclusiones y bibliografía.

REVISIÓN DE LITERATURA

En la literatura sobre mujeres empresarias en México, se distinguen las investigaciones realizadas por Gina Zabludovsky Kuper, quien en su libro de Empresarias & Ejecutivas en México presenta los diagnósticos y desafíos en esta área. Para Zabludobsky (2013) las académicas que han publicado más sobre la temática y que pueden ser consideradas como precursoras son: Gina Zabludovsky, Guadalupe Serna y Griselda Martínez. Los resultados de las investigaciones desarrolladas por estas autoras han sido recuperados y

citados en diversos estudios. Serna (2003) menciona que estudios han centrado su atención en los factores estructurales dados dentro de la sociedad mayor como el racismo, la segregación por género o el credencialismo. Dentro de esta perspectiva, que considera la posición del sujeto dentro de la estructura, se encuentran los trabajos de Aldrich y Waldinger (1990).

METODOLOGÍA

En este estudio se utilizan las estadísticas sobre mujeres y empresarias en México (2013), proporcionadas por el Centro de Investigación de la Mujer en la Alta Dirección, para utilizar los indicadores que ahí se informan y hacer un análisis de enfoque cualitativo primordialmente, detectando las Fortalezas, Debilidades, Amenazas y Oportunidades que tiene la mujer empresaria en México. Para ello, la matriz DOFA será la columna vertebral. Los rubros a considerar para este trabajo son: diferencias laborales entre hombres y mujeres en México, situación de la mujer trabajadora y empresaria en México y estratos donde predomina su actividad laboral.

RESULTADOS

Cédulas de Identificación

Fortalezas

En la actualidad en México (2013) de cada cinco pequeñas y medianas empresas que se abren tres están lideradas por mujeres. (Secretaría de Hacienda y Crédito Público, 2013)

37% aportan las mujeres empresarias de México al Producto Interno Bruto, destacan los reportes del INEGI. (INEGI, 2012)

De acuerdo con la Secretaría de Hacienda y Crédito Público, de cada 100 mujeres que solicitan un préstamo para invertir en su empresa, el 99% salda sus deudas de manera íntegra. (Secretaría de Hacienda y Crédito Público, 2013)

Sectores ocupacionales: el 78% de las mujeres trabajan en el sector salud y en educación.
Debilidades:

Las mujeres en México sólo representan el 16% del sector empresarial de acuerdo con el INEGI (INEGI, 2012)

Carrera profesional: las mujeres ocupan menos de un tercio de los puestos gerenciales y tienen una participación de 1 mujer por cada 10 hombres en los puestos directivos. (OIT,2012)

Empresarios: solo el 2% de las mujeres trabajadoras son entrepreneurs contra el 6% de los hombres. (GEM, 2012)

La mayoría de las mujeres en América Latina trabajan por necesidad.

Oportunidades

Las mujeres tienen mayores tasas de graduación de educación terciaria (universitaria) que los hombres (21% comparado con 18%). (OCDE, 2011)

El 24.5% de las mujeres trabajan medio tiempo, solo 8.2% de los hombres trabajan bajo esta modalidad. (OCDE, 2011)

En los últimos años ha cambiado la presencia de la mujer en las industrias llamadas "no tradicionales" (las tradicionales son aquellas que tienen que ver con una ampliación de las labores del hogar), y esto se ve reflejado desde el número de mujeres inscritas en carreras como derecho, medicina, ingenierías, etc. (Zabludovsky, 2012)

La participación de las mujeres en el sector laboral fomenta generalmente la honestidad, esto es por cuestiones históricas ya que culturalmente al hombre le cuesta más trabajo intentar sobornar o corromper a una mujer (Scherer, 2012)

Amenazas

A pesar de importantes avances en educación, las brechas de género en términos de trabajo remunerado y no remunerado en México, están entre las mayores de la OCDE. (OCDE, 2011)

La tasa de participación laboral femenina es la más baja de la OCDE después de Turquía: 48% (2012) de las mujeres mexicanas tienen un empleo comparado con el promedio de la OCDE de 62% (2011). (OCDE, 2011)

El 51% de los trabajadores por cuenta propia en el sector informal son mujeres. (OCDE, 2011)

Actualmente, las mujeres terminan la universidad con mejores calificaciones que los hombres, pero antes de que cumplan 30 años ya van a estar ganando 10% menos que ellos. (GEM, 2012)

De las mujeres ocupadas, 23.5% trabajan por cuenta propia, 2.5% son empleadores y 9.2% no recibe remuneración por su trabajo. Dos de cada tres mujeres ocupadas (64.8%) son subordinadas y remuneradas. El 44.7% de estas mismas trabajadoras no cuenta con acceso a servicios de salud, más de la tercera parte (35.2%) no cuenta con prestaciones y 44.1% labora sin tener un contrato escrito. (INEGI, 2013)

Las mujeres de todo el mundo no están suficientemente apoyadas como para que les sea fácil empezar una empresa. (GEM, 2012)

Tabla 1: Matriz DOFA

Internas / Externas	Fortalezas	Debilidades
Oportunidades	(F1,O1) (F2,O2)	(D2,O1) (D1,O3)
Amenazas	(F3,A3) (F4,A6)	(D3,A4) (D4,A5)

La matriz DOFA es una herramienta administrativa muy importante, ayuda a realizar un diagnóstico de la forma como se encuentra la empresa o el tema de estudio.

Estrategias

(*F1,O1):* Al estar lideradas por mujeres 3 de cada 5 empresas que se abren en México y tener mayores tasas de graduación universitaria, se puede fomentar más el emprendurismo femenino.

(F2,O2): Ofrecer la alternativa para que más mujeres trabajen medio tiempo, el Producto Interno Bruto aumentará.

(F3,A3): Al saldar las mujeres el 99% de sus deudas de forma íntegra; sería conveniente que las mujeres trabajadoras en el sector informal, se integraran al sector formal.

(D3,A4): Al ganar menos ingresos las mujeres que los hombres y haber menos mujeres emprendedoras, fomentar desde la universidad a la mujer empresaria sería una buena estrategia.

(D2,O1): Aprovechar el grado universitario de la mujer para incorporarse en los puestos directivos de las empresas.

(D1,O3) :Al aumentar la presencia de la mujer en las industrias llamadas "no tradicionales", pueden emprender nuevas empresas de éstas, y aumentar el porcentaje que tienen en el sector empresarial.

*(F4,A6) :*El gobierno podría generar estrategias para que la mujer mexicana se incorporara a otros sectores ocupacionales y diversificar el predominio que hay en el sector salud y en el sector de educación.

(D4,A5) : La necesidad de la mujer por trabajar, puede ser una oportunidad para emprender un negocio y aumentar el porcentaje de mujeres que trabajan por cuenta propia.

CONCLUSIONES

La mujer mexicana tiene la capacidad, iniciativa, creatividad y fortaleza para tener su propia empresa, todavía hace falta apoyo gubernamental para que los salarios sean indistintos según el género, en este mismo sentido, el gobierno podría buscar la forma de motivar a las trabajadoras por cuenta propia del sector informal para que inicien un negocio formal. La opción de trabajar medio tiempo podría ser una buena alternativa para aquellas mujeres que les interesa percibir un ingreso sin descuidar sus actividades del hogar, para ello es necesario generar los medios para que las empresas tengan este tipo de contrataciones.

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EL EFECTO DE LA INFORMACIÓN SOBRE LOS ÍNDICES BURSÁTILES: LA TRANSFERENCIA DE LA CRISIS 2007/2008 DE LOS PAÍSES CENTRALES A LA PERIFERIA

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RESUMEN

El impacto causado por la información económica en los mercados mundiales ejerce presión sobre los precios de los distintos activos, principalmente los financieros, cada vez más rápidamente y produce un efecto sobre los demás mercados. En el presente estudio se analiza los efectos originados en la crisis de 2007/08 originada en los EEUU y su repercusión en el resto de las bolsas del mundo. Se tomaron las bolsas de Francia, España, Japón, Chile, México y Argentina, obteniendo un alto grado de correlación con la bolsa de NY, principalmente en el año 2008, cuando los efectos de la crisis fueron más pronunciados.

PALABRAS CLAVE: Efectos de la Información, Índices Bursátiles, Información Perfecta, Información Disponible, Propagación de la Información

THE EFFECTS OF INFORMATION ON STOCK INDEXES: THE CONTAGION OF THE 2007/2008 CRISIS FROM THE CORE COUNTRIES TO THE PERIPHERY

ABSTRACT

The impact caused by economic information in global markets puts almost immediate pressure over the price of different assets, financial ones in particular, everywhere. in this paper we analyze the effects of the 2007/08 which started in USA, in the rest of the world. we found that the stock markets of France, Spain, Japan, Chile, México and Argentina are highly correlated to the New York Stock Exchange, particularly at the peak of the crisis in 2008.

KEYWORDS: Effects of Information, Stock Indexes, Perfect Information, Available Information, Spread of Information

JEL: F62, F65, G13, G14

INTRODUCCIÓN

Resulta imprescindible para el análisis económico recurrir a modelos que permitan simplificar la realidad a un nivel de abstracción que permita trabajar las variables de manera simple. Uno de los postulados básicos del modelo clásico asume que todos los agentes económicos cuentan con información perfecta a la hora de tomar decisiones (Fama & Miller, 1972). El objetivo del presente trabajo es determinar la existencia de pruebas que indiquen la relación directa producida entre los hechos económicos ocurridos en los países centrales y el efecto de transmisión financiera producida en los mercados de capitales de las economías mas débiles sujetas a los influjos del mercado. En la última década del siglo pasado se produjo un incremento

sostenido del mercado inmobiliario, principalmente en los EEUU. Este crecimiento reflejaba la necesidad de satisfacer la presión de una demanda ávida de obtener altos rendimientos ofrecidos por los instrumentos derivados que utilizaban dichas hipotecas como colateral (Keys et al, 2008; Demyanyk, Y., & Van Hemert, 2011). Las facilidades de financiación llegaban al extremo de ofrecer planes de pago en los cuales las cuotas iniciales correspondían solamente a intereses (Mayer, Pence & Sherlund, 2009) por lo cual se accedía a viviendas de mayor valor que las que permitiría una hipoteca tradicional. La estrategia se apoyaba en la burbuja existente en el mercado inmobiliario (Wheaton & Nechayev, 2008). Los deudores poco solventes dejaron de cumplir con sus obligaciones debido al incremento en la tasa debido a su condición de variable, a partir de 2005 (Mayer et al, 2009). Entonces, el valor de las propiedades inmobiliarias se derrumbó un 25% anual a partir de diciembre del 2006 de acuerdo con el índice Case-Shiller, destruyendo la base del sistema.

En 2007 más de 25 compañías financieras dedicadas a dar préstamos hipotecarios se declararon en quiebra o liquidaron sus operaciones (Gramlich, 2007), incluyendo a las dos de mayor tamaño: Ameriquest y New Century Financial. Los grandes bancos norteamericanos tales como Merrill Lynch y Wachovia admiten públicamente miles de millones de dólares en pérdidas (Brunnermeier, 2008). Lo que comenzó siendo una crisis en las hipotecas de baja calidad se transformó rápidamente en una debacle generalizada de los mercados de crédito (Schwartz, 2009) y en particular en el mercado de instrumentos derivados surgidos a partir de las hipotecas.El 9 de septiembre 2008 las autoridades financieras norteamericanas anunciaron la decisión de tomar el control de las dos empresas hipotecarias más grandes de EEUU, Fannie Mae y Freddie Mac (Peterson, 2009; Milan et al, 2008; Oesterle, 2010). Ambas compañías poseían o garantizaban la mitad de las deudas hipotecarias estimadas en más de 5 billones de dólares. El 14 de septiembre, Lehman Brothers, cuarto banco de inversión de Estados Unidos se declara en quiebra. En medio de un marcado clima de incertidumbre, la administración Bush anunció un plan de rescate para entidades bancarias por un total de 700.000 millones de dólares (Fratianni et al, 2010).

El impacto en la economía real fue de tal magnitud que requirió de una respuesta coordinada global de los bancos centrales, quienes rebajaron las tasas de interés de referencia hasta sus mínimos históricos para combatir lo que se denominó la segunda gran depresión (Rose, 2010; Wheelock, 2008;) El comercio internacional se resintió fuertemente y el desempleo en los Estados Unidos se duplico rápidamente hasta alcanzar los dos dígitos (Verick & Islam, 2010; Eaton et all, 2011). El trabajo continúa con la revisión literaria, donde puede verse el estado del arte y los distintos estudios llevados a cabo sobre el efecto de la información y los mercados financieros principalmente; luego continúa con el desarrollo de la metodología empleada para el trabajo y seguidamente se realiza el análisis de los datos y la discusión sobre los resultados. Finalmente, el trabajo menciona las conclusiones a las que llegaron los autores y se mencionan las líneas de investigación que quedan abiertas a futuro.

REVISIÓN LITERARIA

Existen numerosos estudios que intentan medir cuantitativamente el efecto de la divulgación de noticias sobre los activos financieros de renta fija en los mercados desarrollados, utilizando diferentes metodologías basadas en datos de cotización intradiarios.(Fleming & Remolona, 1997a, 1997b y 1999; Balduzzi et al, 1997, 2001; Goldberg y Leonard, 2003; Elmendorf y Hirschfeld, 1992; D'Souza y Gaa, 2004). También existen también numerosos trabajos relaciones con los mercados de bonos en países emergentes (Hayo & Kutan, 2004; Andirtzky et al, 2005; Figueroa et al, 2006) En lo que respecta a renta variable, el foco de análisis del presente trabajo, Anderson et al (2009) estudió la asociación entre la información divulgada por las principales fuentes de noticias y su efecto inmediato en los precios. Pearce & Roley (1984) y Jain (1988) realizaron estudios similares, pero enfocándose estrictamente en anuncios macroeconómicos. Pattel & Wolfson(1984) centraron su análisis en anuncios de resultados corporativos y dividendos. Chan (2003) examino los retornos de acciones individuales afectados por noticias utilizando como grupo de control otras acciones del mismo sector. Concluyendo que los inversores no reaccionan con suficiente rapidez,

especialmente en el caso de noticias negativas. Ivan Medovikov (2016) estudió recientemente la asociación entre noticias macroeconómicas y retornos del mercado accionario utilizando la teoría estadística de las cópulas. Su conclusión es que el impacto es no lineal y asimétrico. El mercado reacciona fuertemente ante las noticias negativas, pero parece tener descontadas las noticias positivas. Esta relación se mantiene a través de las diferentes etapas del ciclo económico.

METODOLOGÍA

El derrame de los países centrales hacia el resto del mundo es un factor de vital importancia a la hora del análisis. Se indaga la relación existente entre el Dow Jones Industrial Average y las distintas bolsas del mundo. Para reflejar esa compleja relación se tomó una muestra de índices constituido por el precio de cierre de los índices Merval, IPC Mex, *Dow Jones*, CAC40, IPSA, NIKKEI 225 e IBEX35 35. Unidad de análisis: diario En una primera etapa se depuró la base de datos eliminando las celdas correspondientes a los días sábado y domingo. Una vez obtenida la serie final se procedió a rastrear todos los días laborales que no tuvieran cotización (t). Con el propósito de evitar la presencia de saltos en la continuidad de la serie de tiempo se determinó la media geométrica utilizando como valores de variable el precio de cierre de las cotizaciones del día anterior (t-1) y del día posterior (t+1) al valor faltante. La justificación metodológica para emplear la media geométrica se basa en que dicha medida presenta una menor sensibilidad a la presencia de valores extremos, a diferencia de la media aritmética.

Análisis Analítico

El análisis se basa en un conjunto de regresiones que deben mostrar la correlación y la explicación que pueden tener los distintos índices analizados con respecto al índice *Dow Jones*. Para ello se someterá al método de regresiones lineales simples los distintos pares de índices a comparar. A través de estas regresiones se obtendrán las distintas curvas de datos que reflejarán los resultados de las esperanzas condicionales, conociéndose ésta como función de regresión poblacional. Específicamente la ecuación utilizada para los distintos pares comparados es:

$$Y = \boldsymbol{B^0} + \boldsymbol{B^1}\, X + \boldsymbol{e}\ \text{, siendo:}$$

Y: Variable dependiente, en este caso el precio de cierre de los distintos índices (Merval, IPC Mex, CAC40, IPSA, NIKKEI 225 e IBEX35 35) X Variable independiente o explicativa. Precio de cierre de Dow Jones

$\boldsymbol{B^1}$ Es la pendiente resultante de la estimación de mínimos cuadrados de ambos conjuntos de datos.

$\boldsymbol{B^0}$ Ordenada al Origen

$\boldsymbol{e}$ Error

El análisis cuenta con la distinción de los coeficientes de correlación en las regresiones y el coeficiente de determinación o R^2.

R^2= Indica la parte explicada del total de la variación total, la proporción de la variación de la variable dependiente que es explicada por x. Un valor de R^2 cercano a 0, explicará que muy pocos de los cambios que se propiciaron en la variable dependiente (en este caso los diferentes índices) pueden ser explicados por la variable independiente (el índice *Dow Jones*)

Por otro lado, el coeficiente de correlación expresará en qué medida ante la variación de un índice, el otro índice varía. Si el valor es negativo querrá decir que ante la variación del Índice *Dow Jones*, el índice que

estemos comparando caerá. El valor positivo del coeficiente de correlación significa la situación inversa, Si crece el *Dow Jones*, crece el índice asociado (Merval, CAC40, etc.)

Análisis Gráfico

A través de la función de regresión poblacional es posible visualizar el promedio del comportamiento de los distintos índices como respuesta a la variación de los precios de las acciones del índice Dow Jones. Esto es lo que se observa en los gráficos de las regresiones realizadas, o en lenguaje más formal, las esperanzas condicionales de la variable dependiente para distintos valores que adoptan las variables explicativas.

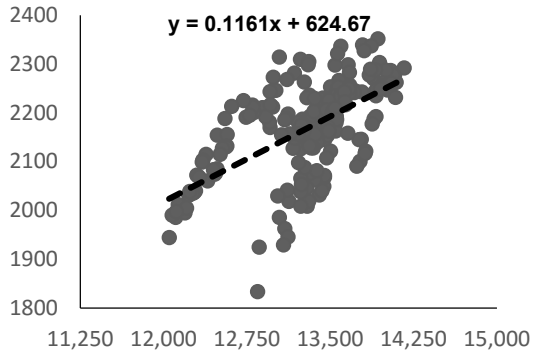
RESULTADOS Y DISCUSIÓN

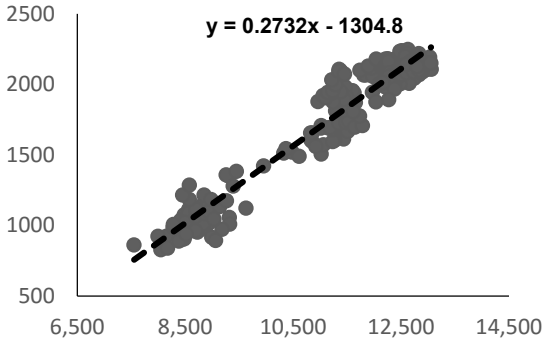
A través de la metodología explicada se procedió a la comparación de los índices bursátiles de los distintos países de los años en cuestión. Para poder medir y discriminar con mayor detalle el impacto de los distintos índices se optó por estructurar los resultados según regiones. Se procederá a los distintos análisis en base a los índices bursátiles de tres países Latinoamericanos (Chile y Argentina y México); Europa (Francia y España) y finalmente Japón.

Área Latinoamérica

Tanto el principal índice bursátil de la Argentina (Merval), como el de Chile (IPSA) presentan un comportamiento similar en cuanto a tendencia por lo que se puede verificar en el análisis. Ambos índices presentan una correlación positiva en los 2 años de análisis. Esta correlación se hará más fuerte a lo largo del 2008, es decir que ante variaciones en el *Dow Jones Industrial Average*, ya sean positivas o negativas, serán correspondidas con el mismo sentido de cambio en el Merval e IPSA. Como se especificó anteriormente este coeficiente crece desde 0,60 a 96 y de 0,82 a 0,86 respectivamente.

Figura 1: Regresión Lineal Entre los Índices Bursátiles *D* (EEUU) Y Merval (ARG) de los Años 2007 y 2008





Año 2007

X: Precio de cierre Dow Jones Y: Δ Precio de cierre Merval

Ordenada	Pendiente	Coef. Determinación (R^2)	Coef. Correlación (ρ)
624,6698844	0,11614154	0,364018675	0,603339602

Año 2008

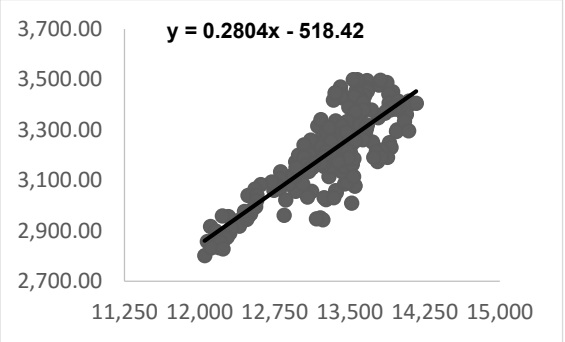
X:Precio de cierre Dow Jones Y: Precio de cierre Merval

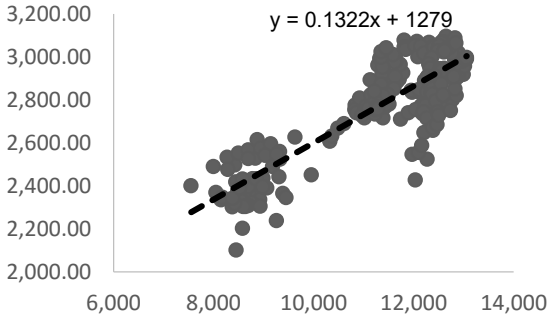
Ordenada	Pendiente	Coef. Determinación (R^2)	Coef. Correlación (ρ)
1304,841512	0,273157827	0,936092333	0,967518647

Por otro lado, someteremos a análisis el coeficiente de determinación de cada regresión, es decir cuan explicativa es. Al igual que lo sucedido en el coeficiente de correlación, la tendencia es creciente, es decir está mejor fundamentada en el año 2008. También coincide que el índice bursátil chileno crece de forma

más moderada que el argentino. Es necesario mencionar que solamente en el caso de análisis del Merval en el año 2008 es suficientemente confiable para poder realizar una aceptable regresión.

Figura 2: Regresión Lineal Entre los Índices Bursátiles Dow Jones Industrial Average (EEUU E IPSA (CHILE) de los Años 2007 y 2008

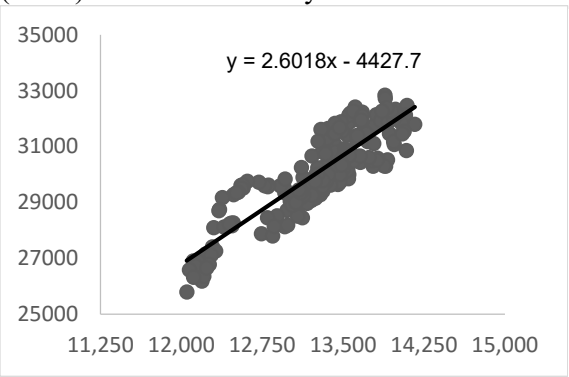


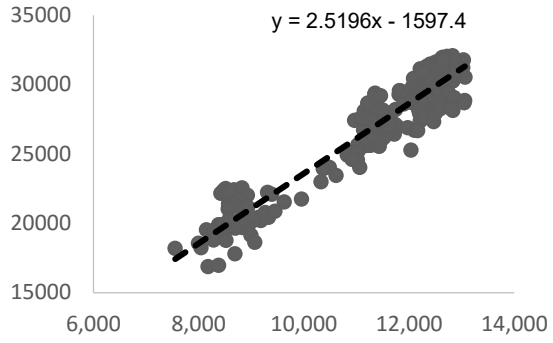


Año 2007				Año 2008			
X: Precio de cierre Dow Jones		Y: Precio de cierre IPSA		X:Precio de cierre Dow Jones		Y: Precio de cierre IPSA	
Ordenada	Pendiente	Coef. Determinación (R^2)	Coef. Correlación (ρ)	Ordenada	Pendiente	Coef. Determinación (R^2)	Coef. Correlación (ρ)
-518,4209294	0,280418861	0,673103541	0,820428876	1279,032644	0,13216012	0,748617822	0,865227035

México: En el caso de México se decidió realizar un análisis por separado por la incidencia que se cree que puede tener EEUU por cercanía y dependencia de los mercados. Por dicho motivo se tendería a pensar que el rumbo de los índices es muy similar. Con respecto al índice de correlación (0,86) es el más alto con respecto a todos los índices analizados en el trabajo, afianzándose en el 2008 con 0,94 y sustentando la idea de proximidad de los mercados. También el R^2 podría corresponderse con esta idea de similitud en rumbo de los mercados, ya que es el que mayor grado de explicación posee en el análisis. En el 2007 se observa 0,74 creciendo a un 0,90 en el 2008

Figura 3: Regresión Lineal Entre los Índices Bursátiles Dow Jones Industrial Average (EEUU) y IPC (MEX) de los Años 2007 y 2008



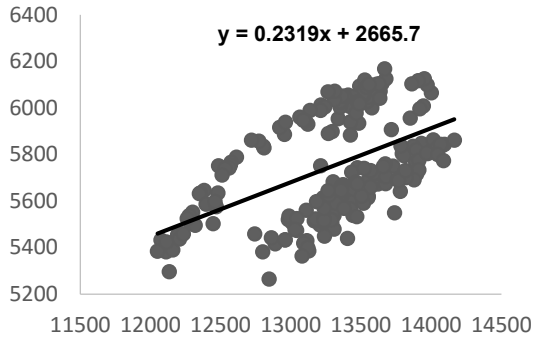


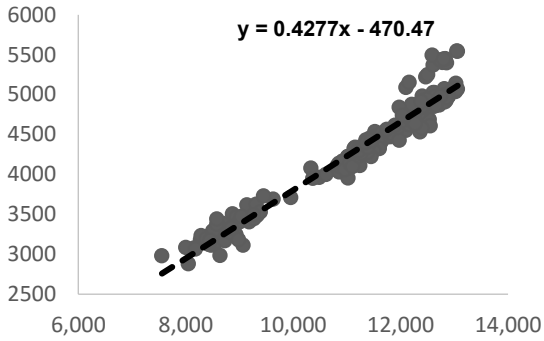
Año 2007				Año 2008			
X: Precio de cierre Dow Jones		Y: Precio de cierre IPC MEX		XPrecio de cierre Dow Jones		Y: Precio de cierre IPC MEX	
Ordenada	Pendiente	Coef. Determinación (R^2)	Coef. Correlación (ρ)	Ordenada	Pendiente	Coef. Determinación (R^2)	Coef. Correlación (ρ)
-4427,683116	2,601802324	0,74716811	0,864388865	1597,385061	2,519644248	0,902457534	0,949977649

Europa

Por la dimensión de los mercados europeos podría suponerse que no debieran ser tan lineales a cambios en mercados de EEUU, sino que debieran contar con un gran componente externo a éste que explique las variaciones. Sin embargo, el análisis de los índices bursátiles de Francia y España arroja ciertos matices destacables. Empezando con el coeficiente de correlación se destaca un gran salto de un año para el otro. Los coeficientes para el 2007 del CAC40 y el IBEX35 eran pequeños, 0,5 y 0,39 respectivamente. Sin embargo, en el 2008 los índices trepan a 0,98 y 0,97, muy cercano a la unidad. Esto dejará claramente la idea de que las variaciones de las cotizaciones se corresponden de una manera casi idéntica.

Figura 4: Regresión Lineal Entre los Índices Bursátiles *Dow Jones Industrial Average* (EEUU) y CAC40 (FRA) de los Años 2007 y 2008

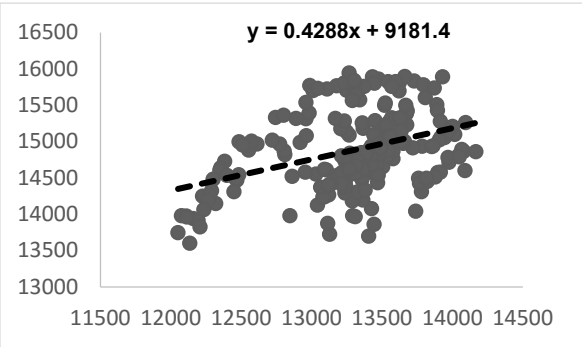


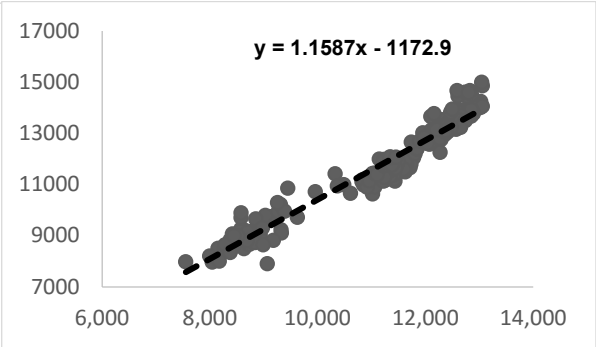


Año 2007				Año 2008			
X: Precio de cierre Dow Jones		Y: Precio de cierre CAC40		X: Precio de cierre Dow Jones		Y: Precio de cierre CAC40	
Ordenada	Pendiente	Coef. Determinación (R^2)	Coef. Correlación (ρ)	Ordenada	Pendiente	Coef. Determinación (R^2)	Coef. Correlación (ρ)
2665,662057	0,231946971	0,256477572	0,506436148	-470,470279	0,427706793	0,960526635	0,980064607

El coeficiente de determinación es más evidente aún: salta desde 0,25 a 0,96 para el CAC40 y de 0,15 a 0,94 en el caso de España. Si bien es cierto que con los niveles observados de correlación era lógico que la explicación se acerque a la unidad, también es necesario resaltar que con dichos niveles de explicación se puede omitir gran cantidad de variables y aun así llegar a una aproximación cierta.

Figura 5: Regresión Lineal Entre los Índices Bursátiles Dow Jones Industrial Average (EEUU) y IBEX35 (ESP) de los Años 2007 y 2008





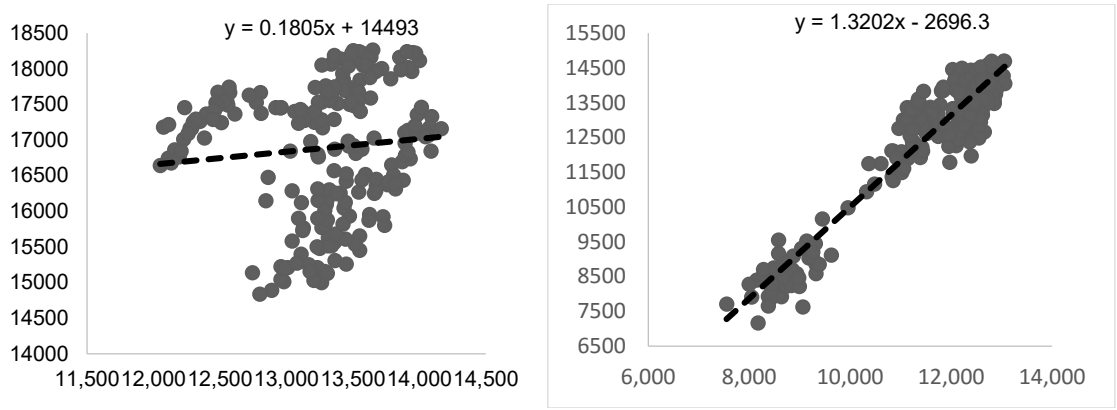
Año 2007 Año 2008

X: Precio de cierre Dow Jones		Y: Δ Precio de cierre IBEX35		X:Precio de cierre Dow Jones		Y: Precio de cierre IBEX35	
Ordenada	Pendiente	Coef. Determinación (R^2)	Coef. Correlación (ρ)	Ordenada	Pendiente	Coef. Determinación (R^2)	Coef. Correlación (ρ)
9181,416554	0,428810927	0,153808187	0,392183869	1172,926021	1,158734214	0,947704979	0,973501401

Asia

Por último y para destacar un mercado asiático se tomó el NIKKEI225 para el respectivo análisis. El resultado a analizar es similar a lo acontecido en los mercados europeos, pero quizás un poco más asentado. Tanto el coeficiente de correlación, como el coeficiente de determinación en el 2007 no tienen significatividad alguna. El rumbo de los mercados no es muy lineal, responden a otras variables. Sin embargo, en el año 2008 es notable la correlación que generan. Alcanzando un 0,95 y una explicación de 0,91 deja vislumbrar la coincidencia del mercado con el estadounidense.

Figura 6: Regresión Lineal Entre los Índices Bursátiles Dow Jones Industrial Average (EEUU) y NIKKEI225 (Japón) de los Años 2007 Y 2008



Año 2007				Año 2008			
X: Precio de cierre Dow Jones		Y: Precio de cierre NIKKEI225		X:Precio de cierre Dow Jones		Y: Precio de cierre NIKKEI225	
Ordenada	Pendiente	Coef. Determinación (R^2)	Coef. Correlación (ρ)	Ordenada	Pendiente	Coef. Determinación (R^2)	Coef. Correlación (ρ)
14492,54576	0,180547149	0,009014272	0,094943522	2696,322278	1,320219606	0,915482401	0,956808445

Es posible observar un cambio notorio entre las regresiones de los distintos índices con el *Dow Jones Industrial Average* entre el año 2007 y el año 2008. Según las regresiones del año 2007 se puede notar que en el caso del nivel general (algunos índices en mayor medida) los coeficientes de correlación y los R^2 de los modelos son poco explicativos. Esto induce a interpretar que estas regresiones lineales simples están dejando afuera del modelo a muchas variables explicativas importantes a la hora de determinar la variabilidad de los índices bursátiles de los diferentes países. Ante este panorama, se realizó una transformación de las variables, en términos logarítmicos, para poder atenuar el efecto de volatilidad. Sin embargo, los resultados obtenidos no realizaban aportes significativos, arrojando regresiones similares. Es conveniente destacar que para el 2008 el panorama cambia de manera importante. Los índices uniformemente aumentan el R^2 y el coeficiente de correlación, en algunos casos llegando muy cercanos a la unidad. Como se desarrolló anteriormente en el trabajo, la crisis acontecida en este año puede ser una causa a tener en cuenta en este resultado.

CONCLUSIÓN

En un contexto de crisis mundial, las noticias se esparcen con rapidez en un mundo globalizado, por lo cual es dable pensar que los mercados bursátiles mundiales se desplieguen de manera uniforme siguiendo el

ritmo de las economías centrales; como muestra el trabajo, los eventos ocurridos primero en los EEUU y que luego se propagaron a Europa y el resto del mundo, es posible observar su rápida transferencia a los mercados bursátiles primero y mas tarde a través de los mecanismos propagadores correspondientes se produce el traspaso de los efectos económicos. Cuando la gravedad del contexto macroeconómico mundial tiende a ser tan influyente como en el 2008, se observa que los países económica y financieramente más débiles se ven bajo el influjo de las políticas imperantes. Entonces, es razonable pensar que, en estos escenarios, las variables explicativas locales de los distintos mercados bursátiles sean menos significativas y por lo tanto pierdan influencia en su propio escenario.

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ESTRATEGIA DE FOMENTO PARA EL APROVECHAMIENTO DEL AGAVE A TRAVÉS DE UN MODELO DE NEGOCIO INTEGRAL

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RESUMEN

El presente estudio de investigación tiene como finalidad el diseño de un modelo integral para el aprovechamiento del agave, a través de la producción y comercialización de la crema de pulque, se inició con el análisis de la agroindustria en México considerando todas las problemáticas a las que se enfrenta actualmente y el desplazamiento que los productos obtenidos a través de esta práctica están siendo afectados. Como parte del sector agroindustrial, se encuentra la industria del maguey y el pulque, que a pesar del auge que esta bebida tuvo en épocas de la Colonia, hoy en día presenta niveles muy bajos de consumo; con tendencia a que deje de producirse. Se trabajó en el proceso productivo para la obtención de la crema para posteriormente trabajar en el modelo integral; involucrando a tres actores principales: proveedores; a su vez formado por los agricultores, tlachiqueros y productores de pulque, producción y comercialización. Con la implementación del modelo, se pretende generar un proyecto sustentable para poder incentivar el consumo del pulque, a través de productos derivados.

PALABRAS CLAVE: Agroindustria, Pulque, Crema de Pulque, Modelo Integral

STRATEGY OF PROMOTION FOR THE USE OF THE AGAVE ACROSS A MODEL OF INTEGRAL BUSINESS

ABSTRACT

This following study aims to design a comprehensive model for the use of agave, through out the production and marketing of the cream of pulque, began with the analysis of agribusiness in Mexico considering all the problems to which it is currently facing and the movement that products obtained through this practice are being affected. As part of the agro-industrial sector, the industry of maguey and pulque drinks, had their boom in colonial times, today it has very low levels of consumption; with a tendency to stop been consume.. We worked in the production process, obtaining the cream to work later on the comprehensive model; involving three main actors: suppliers; in turn formed by farmers and producers of pulque tlachiqueros, production and marketing, With the implementation of the model to generate a sustainable project to promote the consumption of pulque, through its derivatives.

JEL: L26, L66, M13, M14, M31, O13

KEYWORDS: Agribusiness, Pulque, Cream of Pulque, Integral Model

INTRODUCCIÓN

En México; una de las agroindustrias con más tradición es el pulque, pues tiene un impacto económico, social y cultural; particularmente en los pueblos que se dedican a esta actividad. Sin embargo, a partir de la segunda mitad del siglo XX se promovió la reinserción del pulque como bebida tradicional, mediante la creación del Patronato del Maguey. No obstante, un problema recurrente ha sido el envasado del pulque,

una de las razones por la cual se experimentó una drástica caída en los niveles de consumo a nivel nacional. Recientemente, se libra una batalla para poder comercializar el producto, así como el mejoramiento del proceso productivo. La tradicional bebida fermentada proveniente del maguey vive un acelerado proceso de extinción. La depredación de las plantas productoras y la casi nula explotación comercial del pulque por el desprestigio que ese producto tiene en el mercado nacional. El presente estudio de investigación es de enfoque cualitativo y cuantitativo cuyo objetivo principal es la determinación de la factibilidad de producción y comercialización de crema de pulque a través del proceso de destilación. Para poder realizarlo es pertinente conocer la demanda del mercado respecto a este tipo de productos para lo cual se iniciará con un análisis de la demanda de productos derivados del pulque. Los datos obtenidos en dicho análisis serán procesados para poder diseñar las estrategias adecuadas para el lanzamiento del producto al mercado de consumo. Por otro lado, el proyecto tiene enfoque sustentable, atendiendo al sector social y ambiental, debido a que a través de la producción de crema de pulque se incentivará el consumo de este producto en otra presentación; lo que provocaría un modelo de negocio en que se verían involucrados diferentes actores, tales como: agricultores, tlachiqueros y productores de pulque; logrando así el rescate y permanencia de este sector; adicionalmente se generarán nuevos empleos por medio de la producción y comercialización de la crema de pulque.

REVISIÓN LITERARIA

El Sector Agropecuario en México

México cuenta con un territorio nacional de 198 millones de hectáreas de las cuales 145 millones se dedican a la actividad agropecuaria. Cerca de 30 millones de hectáreas son tierras de cultivo y 115 millones son de agostadero, además de los bosques y selvas que cubren 45.5 millones de hectáreas. (Secretaría de Agricultura, Ganadería, Desarrollo Rural,Pesca y Alimentación [SAGARPA], 2007-2012) En 1950, las zonas rurales representaban poco más del 57% del territorio mexicano; en 1990 era de 29%, para el 2010 la cifra disminuyó ubicándose en 22%. (Instituto Nacional de Estadística y Geografía [INEGI] 2016) El contraste es particularmente visible cuando se considera la definición oficial rural en México (localidades de menos de 2,500 habitantes), pues teniendo casi un cuarto de la población del país, su participación del 2013 en el porcentaje del PIB se estima en 3.3% en 1986 representaba el 9.7 %.(cifras estimadas por la OCDE) (ver figura E.1) Las unidades de producción de subsistencia, que se encuentran principalmente en el centro y sur del país son los alimentos básicos como el maíz y frijol; en la zona sur tropical existen plantaciones y productores de subsistencia de café, caña de azúcar y plátano; entre otros cultivos se encuentra la cebada, papa, toronja, naranja, habas, aguacate, cebolla, frambuesa, mango, guayaba, nuez, esparrago, pepino, tomate, limón, chiles, coles y miel natural. El sector agropecuario en México ha sufrido grandes transformaciones en los últimos 30 años; esto debido a varios factores entre los que destacan la globalización y la falta de política territorial, en donde se destacan grandes modificaciones ocasionadas por la introducción de tecnología para incrementar la productividad, nuevas formas de cultivo para acondicionarse a las exigencias del mercado internacional, ampliación de la variedad de productos.

Estos cambios también impactan al sector agropecuario en sus interacciones con el mercado interno y tienden a polarizar la situación del campo entre un sector asociado al mercado exportador, que cuenta con inversiones cuantiosas que le permiten mejorar su productividad e introducir mejoras tecnológicas, y la agricultura tradicional de subsistencia que aumenta la producción sobre la base de métodos extensivos (Rodríguez, et. al., 1998). Junto con ello, las acciones gubernamentales se han concentrado fundamentalmente en propiciar la reconversión productiva, diversificar los cultivos tradicionales, ofrecer asesoría tecnológica, generar infraestructura, atender los problemas derivados del desajuste en el equilibrio poblacional urbano-rural y las condiciones de incertidumbre del mercado.

La Industria del Maguey y el Pulque en México

Entre las plantas más conspicuas del paisaje mexicano, en especial de las zonas áridas y semiáridas de México, están los agaves o magueyes, considerados especies clave en esas regiones. Los agaves no sólo tienen su máxima expresión de diversidad morfológica, filogenética y evolutiva en México, si no también económica, social y cultural. (Escalante *et. al*, 2012). El maguey fue catalogado como un árbol en las crónicas de Fray Bernardino de Sahagún, pero lejos de ser un árbol es una planta del grupo de las cactáceas. No se cuenta con precisión cuantos tipos de magueyes productores de aguamiel existen, lo que sí podemos afirmar es que en el Estado de Hidalgo, principal productor de pulque, en la región del Altiplano conformada por los municipios de Tlanalapa, Almoloya, Emiliano Zapata, Apan, Zempoala y Tepeapulco se cultivaron más de 33 variedades, siendo el preferido el maguey manso debido a la calidad de su aguamiel. Otras variedades importantes son el maguey pinto, el blanco, el verde, penca larga, xamini, ayoteco, meco entre otras (Ruiz, 2012).

El Maguey no tiene una única forma de reproducción. Una primera opción es por semilla, aunque no se recomienda mucho por la falta de propiedades que pierde la planta, y una segunda alternativa es por hijuelos, los cuales cuando tengan por lo menos 6 meses serán llevados a un almacigo donde una vez que alcancen un metro de altura serán trasplantados en un lugar definitivo para su desarrollo. Una vez que el Maguey está listo para ser aprovechado, éste puede tener múltiples usos, o productos derivados. El maguey, como se ha mencionado, representó gran importancia para la economía del país. Desde tiempos ancestrales ha sido fuente generadora de bienes útiles para la vida, especialmente la rural. En épocas recientes ha sido el precursor de industrias que han dado soporte de manera importante la economía de México; como un claro ejemplo se esto se encuentra el henequén y el maguey tequilero, y que hoy en día tienen importancia en la economía, con el maguey pulquero ha ocurrido más bien lo contrario. De bebida sagrada, casi para uso exclusivo de la nobleza precortesiana, el pulque pasó a ser en la Colonia la bebida del pueblo y llegó a ocupar un lugar destacado como fuente de ingresos de la Hacienda. Después perdió importancia y poco a poco la actividad en torno al maguey y al pulque es objeto más de temas folclóricos que económicos.

Productos Derivados del Maguey

Son diferentes los usos que se pueden dar al maguey, señalando que al término de 10 a 12 años; la planta es capaz de generar aguamiel, misma que se utiliza para la obtención del pulque. Algunos de los usos que se le da a la planta son los siguientes: De la savia de la planta se obtiene el aguamiel, de la cual se puede obtener el pulque, destilados y jarabes de alta fructuosa. Las hojas en verde se utilizan para elaborar barbacoa, para la obtención de fibras y como alimento para ganado. Las hojas secas “mesotes” se pueden utilizar como combustible. Se puede aprovechar la planta para la producción de gusanos de maguey. La yema apical se puede utilizar como alimento. Se aprovecha la planta como cerca viva, para reforestación y en labores de conservación de suelos. Empieza a desarrollarse el mercado para obtener jarabes e inulina de la biomasa de la planta. En el futuro se considera posible su uso como una fuente rentable para la producción de biocombustibles de primera y segunda generación.

En La Tabla 1: se Observa de Manera Mas Detallada los Diferentes Usos Que se le Dan a la Planta

Tabla 1: Usos del Maguey

Concepto	Uso	Partes y productos que se obtienen a partir de la planta
Alimenticio	Aguamiel, jugo dulce, atoles, jarabe, mezcales, pulque, aguardiente, miel, vinagre, tequila, gusanos blancos, gusanos rojos, sal de gusano, postre, saborizante, levadura, tortilla, condimento	Piña del maguey, quiote, aguamiel, aguamiel concentrada, piña de los agaves mezcaleros, aguamiel fermetada, pulque destilado, pencas, raíces.
Tejido y vestuario	Hilos para costales, cuerdas para instrumentos musicales, redes de pesca, techos a modo de tejado.	Fibras de las pencas
Construcción	Vigas	Pencas frescas
Uso doméstico	Recipiente para agua, recipiente para comida	Piña, penca
Agrícola	Abono	Cenizas de pencas y piñas secas
Forraje	Alimento para aves	Residuos del pulque

Nota: Gentry (1982) se puede observar en la tabla que la planta es aprovechada en su tottalidad y los usos que se le dan van desde el consumo humano hasta elementos de decoración y uso en acividades otidianas. Sin embargo, es importante señalar que la planta aun se puede explotar para identificar otros usos.

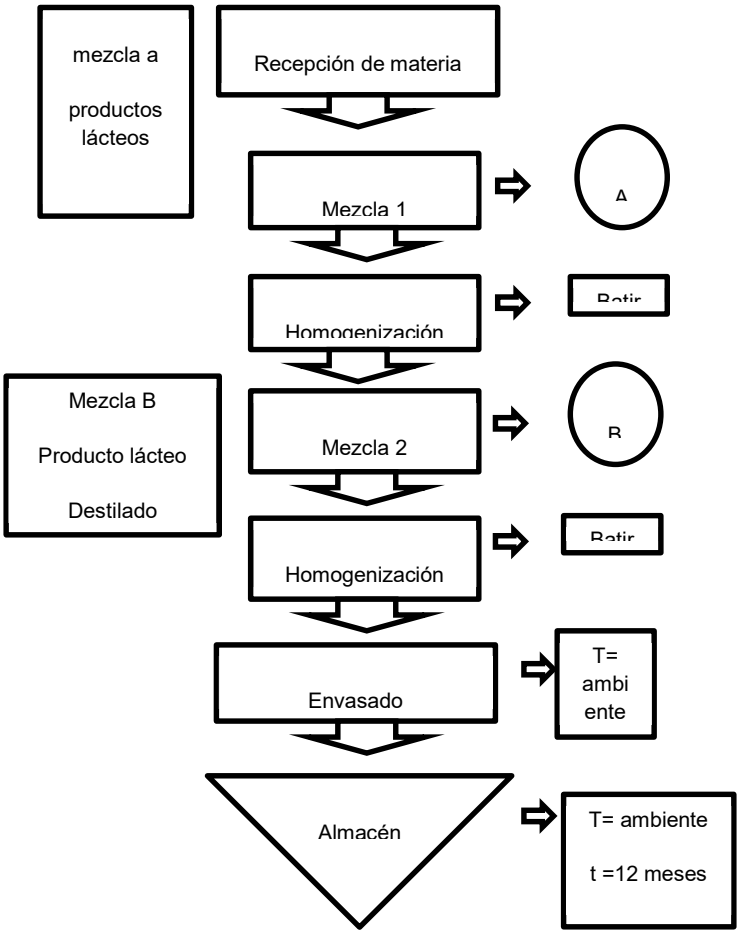
METODOLOGIA

Derivado del problema señalado, se planteó como objetivo primordial del estudio elaborar un licor de crema a partir de pulque de *Agave salmiana,* con características sensoriales propias de este tipo de bebida; por lo que se obtuvo el pulque de *Agave salmiana* para elaboración de un licor de crema además de establecer las formulaciones para la obtención del licor de crema con pulque y analizar sensorialmente las bebidas formuladas con el pulque. Posteriormente se determinó el método de envasado del licor de crema de pulque para finalmente analizar las propiedades fisicoquímicas del licor de crema con las propiedades óptimas.
Una vez que se obtuvo la crema de pulque, se realizaron pruebas sensoriales para identificar mejorías en el producto final para realizar las adecuaciones pertinentes; una vez terminado el análisis sensorial, el producto se presenta en diferentes ferias gastronómicas así como en el congreso internacional del maguey y el pulque con la finalidad de dar a conocer el producto e identificar un posible mercado. Para la investigación del mercado, el muestreo que se utilizó es no probabilístico, considerando de manera específica el muestreo por conveniencia, misma que se define como: Malhotra (2008) técnica de muestreo no probabilístico que busca obtener una muestra de elementos convenientes. La selección de las unidades de muestreo se deja principalmente al entrevistador; debido a que no existe una estadística respecto al número de consumidores de productos derivados del pulque.

RESULTADOS

Aplicando la metodología señalada, se logró obtener una bebida con todas las propiedades óptimas para el consumo humano, por lo que se diseñó el proceso productivo de la obtención de la crema de pulque. El cual se divide en dos partes, la mezcla “A” y la mezcla “B”, para la primer mezcla se inicia con la recepción de la materia prima; la cual es proporcionada directamente por los productores de pulque, se realiza el proceso de homogenización para posteriormente batir y obtener la segunda mezcla; que es el pulque destilado, el cual se somete nuevamente a un proceso de homogenización para posteriormente batir la mezcla. Para finalizar con el proceso, se envasa el producto en relación a las condiciones medio ambientales para garantizar una vida en almacén de hasta 12 meses.

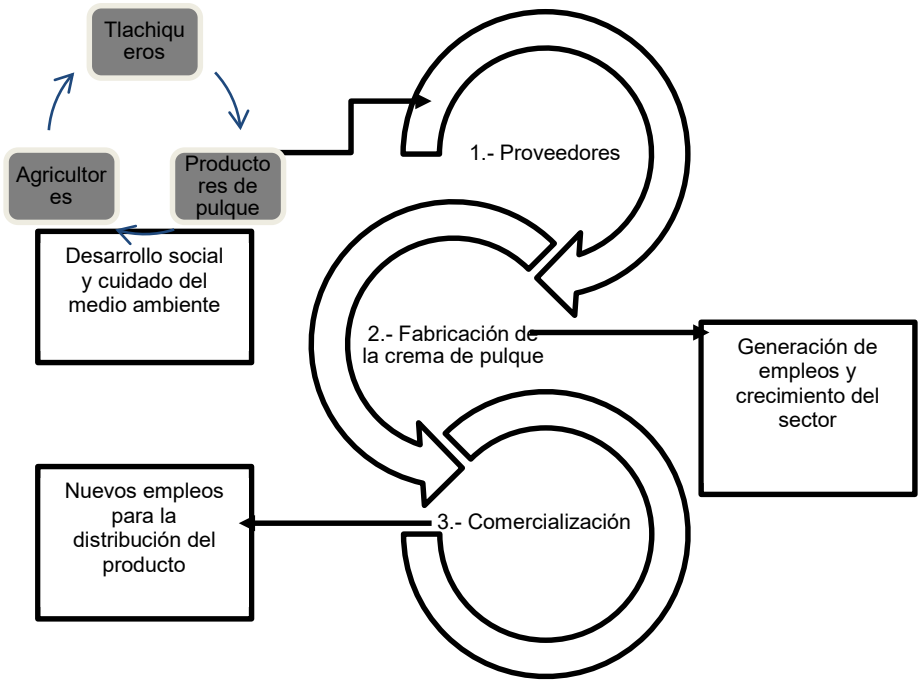
Figura 1: Proceso Productivo de la Crema de Pulque



Fuente: Fuentes Jiménez, Lucía (2015)

Se aplicó un cuestionario a panelistas sin haber recibido entrenamiento previo, las preguntas fueron en función a las características de degustación (textura, aspecto, olor, sabor y consistencia), dando la calificación bueno, regular y malo. Por otro lado, en la participación que se tuvo en el 6° Congreso internacional del maguey y el pulque, realizado en Noviembre de 2015, se logró despertar el interés entre los asistentes para comercializar el producto de manera formal; por lo que se está trabajando en el diseño de la imagen corporativa así como de un proceso productivo que garantice el abastecimiento óptimo del producto. Con base a todo el estudio técnico realizado, el modelo que se propone para consolidar el producto en el mercado es el siguiente (ver Figura 2):

Figura 2: Modelo Integral Para el Aprovechamiento del Agave



Fuente: Maldonado Gómez, Gabriel (2016)

El modelo anterior, se enfoca en tres actores principales; los proveedores quienes serán los encargados de proporcionar la materia prima para la elaboración de la crema de pulque, se deberá iniciar con un cultivo adecuado del agave salmiana y una vez que alcance su maduración (10 a 12 años) este deberá producir aguamiel que será extraída por parte de los tlachiqueros, misma que es empleada para la producción del pulque, y en esta primera fase, los productores de pulque son quienes se convierten en proveedores directos para la empresa productora de crema de pulque. Posteriormente, considerando el proceso de producción y la demanda del producto, se generarán empleos derivados de esta actividad; incentivando el crecimiento del mercado del maguey y el pulque. Finalmente, una vez que se obtuvo la crema de pulque se procederá a la comercialización del producto, estableciendo un cuerpo de personas que realizarán dicha actividad así como de la búsqueda de nuevos mercados para incrementar la producción y, por ende, de todos los sectores involucrados.

CONCLUSIONES

Conociendo los antecedentes del sector agroindustrial en México, y particularmente de la industria del maguey y el pulque; se puede establecer que ningún modelo funcionará si el gobierno no diseña una política agroalimentaria adecuada en donde se incentive la preservación y cultivo de esta planta y todos los productos que deriven de esta; incluidas las bebidas como producto final dentro de su vida productiva, considerando el impacto económico, ecológico y social que representa para las zonas productoras de pulque; en particular la del altiplano hidalguense. Una vez que se obtuvo la crema de pulque y en relación al análisis sensorial, el producto es bien aceptado en el mercado; garantizando de esta manera un producto que generará ingresos en el corto, mediano y largo plazo; respondiendo a las necesidades que demanda el sector agroindustrial; y en particular a quienes se dedican al cultivo de agave salmiana y la producción de pulque. Para poder aplicar el modelo diseñado es pertinente generar conciencia entre los agricultores,

debido a que en la región del altiplano hidalguense se está perdiendo el interés en la siembra de maguey pulquero, sustituyéndolo por cebada para la producción de cebada; argumentando que el tiempo de recuperación de la inversión es mas rápida que si se opta por sembrar agave salmiana.

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CONTROVERSIA EN EL USO Y PRODUCCIÓN DE CANNABIS SATIVA ANTE LA LIBERACIÓN COMERCIAL EN MÉXICO 2015

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RESUMEN

En este trabajo de investigación se analiza el papel que juegan las reformas económicas del 2015 dentro de la producción y uso de la cannabis en México, y su impacto en la política económica-comercial, visto en varias perspectivas de análisis, crecimiento económico, violación de derechos humanos así como los problemas y desafíos que se enfrenta este país con más de100 millones de habitante. El análisis se basa en los informes generados por el propio gobierno y en documentos y datos oficiales pertenecientes a Organismos Internacionales

PALABRAS CLAVE: Propuesta Económica, Política Económica, Comercio Exterior, Política Comercial

Controversy on the use and production of cannabis sativa to trade liberalization in Mexico 2015

ABSTRACT

In this research the role of economic reforms in 2015 the production and use of cannabis in Mexico, and its impact on the economic-commercial policy, seen in various perspectives of analysis, economic growth, violation of analyzes human rights and the problems and challenges that the country faces more than 100 million inhabitants. The analysis is based on reports generated by the government and official documents and data pertaining to international organizations

KEYWORDS: Economic Proposal, Economic Policy, Foreign Trade, Trade Policy

En México y en varias partes del mundo se vive la controversia de legalizar el uso de la cannabis sin embargo hoy en día se desconoce la potencialidad de la planta peor aún se ha llegado a una política publicitaria de desprecio al consumo de la cannabis, lo que es cierto es que las actuales reformas al uso y consumo de la cannabis deben que estar enfocadas a un sistema mundial del uso de la misma y control de la misma, por ejemplo: El órgano de vigilancia sanitaria de Brasil autorizó el 21 de marzo, la prescripción médica y la importación de medicinas y productos que contienen en su fórmula canabidiol o tetrahidrocannabidol (THC), principios activos presentes en la marihuana y usados en el tratamiento de algunas enfermedades poe ejemplo el canabidiol, una de las sustancias presentes en la Cannabis sativa (marihuana) y también conocida como CBD, es utilizado para tratar convulsiones provocadas por diversas enfermedades, como la epilepsia. En Brasil, la ley castiga tanto el cultivo como el consumo y la tenencia de marihuana, sin embargo en octubre de 2014 el órgano rector de los médicos en Sao Paulo, el estado más poblado de Brasil, reglamentó el uso del canabidiol para el tratamiento de epilepsias que son resistentes a los tratamientos convencionales aprobados en Brasil. El Congreso brasileño fue presionado ante la iniciativa popular respaldada por 20.000 firmas que pide que la marihuana tenga reglamentación similar a las del tabaco y del alcohol. Retomando el caso de nuestro país el Ejecutivo Federal ha lanzado la iniciativa más allá del uso farmacéutico al cuestionar la posibilidad de regular el mercado para fines de autoconsumo, posición reforzada por el Dr. Juan Ramón de la Fuente / Ex secretario de salud y ex rector de la UNAM, quien antepone el papel científico del análisis del uso de la marihuana, es decir la controversia gira en tono a la salud con fines terapéuticos, a la oferta y demanda "posición gubernamental" o bien desde el carácter

científico, el debate es por lo tanto multifacético y multisectorial. Mientras que el académico José Narro Robles/Rector de la UNAM lo considera un problema de salud pública y pone en tela de juicio los efectos colaterales más que su uso, es decir hasta el momento se analiza sus usos y se deja de lado las consecuencias o bien los efectos colaterales de la misma iniciativa. Pero bien entremos en materia estrictamente productiva:Sus orígenes: El cáñamo (Cannabis sativa) es una planta de origen asiático, cuya cuna se sitúa probablemente en China hacia el 3700 a.C. se han encontrado semillas, fibras y útiles relacionados con su consumo en diversos sitios arqueológicos. En cuanto a su uso ceremonial el cáñamo se empleaba en ceremonias primitivas de Asia y Europa hoy en día se sigue usando con fines rituales aprovechando sus cualidades psicoactivas. Con respecto a su uso industrial, el cáñamo industrial es el nombre que reciben las variedades de la planta Cannabis para uso industrial destacando la aplicación de los textiles ya que para fabricar tejidos es usada la fibra de su tallo. En los años treinta el papel se obtenía industrialmente de dos fuentes: del cáñamo, que daba lugar a un papel de excelente calidad, sumamente ecológico y que tenía como único inconveniente que requería mucha mano de obra para el cuidado y recolección de la planta, y de la madera, sistema que aún se sigue utilizando hoy en día y que, como todos sabemos, además de provocar una grave deforestación, da lugar a una de las industrias más contaminantes y a la tala ilegal de los bosques. Se puede hablar de la utilidad del cáñamo, entre sus usos encontramos:

Fibras textiles (estopa), cordajes, de resistencia. Fácil y ligero de llevar.
Semillas y aceites ricos en grasas (incluyendo omega 3) y proteínas (un 34 % aproximadamente).
Combustibles ecológicos (biocombustibles), lubricantes y bioplásticos.
Materiales de bioconstrucción de gran resistencia.
Celulosa para papel.
Aplicaciones medicinales y cosméticas de los aceites.
Materiales aislantes,

Para la industria farmacéutica no todo el consumo de la cannabis es problemático, pero afecta en primera instancia a adolescentes, mujeres embarazadas, personas genéticamente susceptibles y a individuos que mantienen un "consumo intenso", los consumidores constantes de la marihuana manifiestan una conectividad neural atrofiada en ciertas regiones específicas del cerebro involucradas en una amplia gama de funciones ejecutivas del cerebro como memorizar, aprender y el auto control, exponer un cerebro en desarrollo a la marihuana es perjudicial y su consumo aumenta al doble la probabilidad de accidentes, la intoxicación provoca fallas en dominios cognitivos, se puede presentar caída en el coeficiente intelectual, lo cual ha generado un problema de salud pública, Deterioro de la memoria a corto plazo, dificulta el aprendizaje y retención de información, disminución en la coordinación motora, también aminora el rendimiento deportivo, afecta las habilidades para conducir, puede aumentar el riesgo de ataque cardiaco, especialmente en individuos que son vulnerables. Alteración del estado de ánimo, estados de euforia, pasividad o, en dosis altas, ansiedad y paranoia también se presentan problemas respiratorios como tos crónica o bronquitis.

En el área de la salud su uso terapéutico todavía es muy limitado, se prescribe para enfermedades como la Fibromialgia, enfermedades neurológicas, esclerosis múltiple, glaucoma, consecuencias de tratamientos oncológicos, como tratamiento en algún tipo de dolor crónico ó para algunas enfermedades autoinmunes, en algunos países se permite su prescripción médica como paliativo para enfermedades terminales y trastornos neuronales degenerativos, existen en el mercado mundial fármacos elaborados con sustancias cannabinoides. **La industria farmacéutica desde hace unos años ha tratado de estandarizar los principios activos de la planta del cannabis** tanto en su formulación, como en su composición, así como en su dosis. Algunos productos que contienen componentes de la cannabis son: *Cesamet®* (nabilona) y *Marinol* y el *Sativex®. En* 1961 La marihuana se utilizaba para tratar la esquizofrenia, dando así la apertura a su uso médico-hospitalario. *Un derivado de la cannabis es la* cabilona el cual salió al mercado a mediados de la década de los ochenta en Estados Unidos y fue retirada a finales de la misma, en aquella época se utilizaba como **antiemético**, para aliviar los síntomas de las enfermedades como las náuseas y los vómitos

consecuentes **de tratamientos oncológicos**. Científicamente los principales beneficios paliativos que se han atribuido a la marihuana terapéutica son:

Inhibe las náuseas y el vómito que padecen los enfermos de cáncer y sida que son sometidos a quimioterapia.

Actúa como analgésico para los dolores en enfermedades como la esclerosis múltiple, o en el caso de lesiones de médula espinal.

Estimula el apetito y facilita el aumento del peso de pacientes con anorexia derivada de patologías graves. Atenúa los espasmos y las contracciones causados por enfermedades como la epilepsia, esclerosis múltiple o párkinson.

Combate la ansiedad y la depresión.

CONCLUSIÓN

La mariguana es un producto natural derivado de la planta Cannabis sativa. Tiene cerca de 450 componentes activos, incluidos más de 60 compuestos clasificados como cannabinoides el principal componente psicoactivo de la mariguana es el tetrahidrocannabinol (delta-9-THC). Durante los amparos del 2015 se revivió la tensión en México para usos terapéuticos y obliga al legislativo a revisar la ley por amparos mientras que en Uruguay se realizó una ley de comercialización y usos de la droga, como alimento es una opción debido a la riqueza en nutrientes de su semilla ver anexo tabla No. 1

ANEXO

Tabla No. 1: Propiedades en su Cultivo

Nitrógeno(N)	Fósforo(P)
Los síntomas de una deficiencia en el nitrógeno incluyen: tallos rojos, poco crecimiento, aspecto pálido de la planta y rápida coloración amarillenta de las hojas inferiores que se extiende hasta la planta. Para solucionar esta situación en particular, sólo debes añadir un fertilizante orgánico que contenga nitrógeno y controlar la planta.	Los síntoma de una deficiencia de fósforo incluyen: tallos rojos, crecimiento lento, atrofiado o deformado pero también hojas inferiores de un color verde más oscuro así como hojas amarillentas que mueren. Agregar un fertilizante orgánico que contenga fósforo puede solucionar este problema; ten en cuenta que aunque la mejora en las zonas dañadas no se muestre, el nuevo crecimiento será más normal.
Potasio(K) Otro problema similar a las deficiencias de nitrógeno y de fósforo, es la deficiencia de potasio. Los síntomas son similares e incluyen, además, el rizado de los bordes de la hoja y su muerte, y un estiramiento de la planta. Se puede solucionar agregando un fertilizante orgánico que contenga potasio. Otra solución podría ser regar la planta con agua y la mitad de la cantidad normal de una solución de nutrientes NPK equilibrada (nitrógeno, fósforo, potasio)	**Calcio(Ca)** Las plantas que carecen de un equilibrio en el calcio pueden provocar que el sustrato sea demasiado ácido. La deficiencia de calcio se puede solucionar con nutrición foliar (agregando fertilizante líquido directamente a las hojas de la planta); una cucharada de café de cal dolomita por cuarto de agua hasta que la condición de la planta mejore
Azufre(S) Si el nuevo crecimiento de una planta incluye hojas amarillentas, probablemente sufra de una falta de azufre. Esta deficiencia se puede solucionar mezclando una cucharada de café de sales Epsom por cada 4,5 litros de agua hasta que la situación de la planta mejore.	**Magnesio(Mg)** La deficiencia de magnesio normalmente empieza en el medio de la planta y se extiende a las hojas más jóvenes. Las hojas que se vuelven amarillas, o incluso blancas, con los nervios de color verde oscuro es el mejor indicador de una falta de magnesio y se puede solucionar rociando con una solución de la Epsom del 2%.
Hierro(Fe) Las hojas pálidas con nervios de color verde oscuro son signos indicativos de una deficiencia de hierro y se puede solucionar a través de la alimentación foliar con un fertilizante orgánico que contenga hierro.	**Manganeso(Mn)** Cuando existe una gran cantidad de magnesio en el sustrato, aparecen manchas amarillas o necróticas en las hojas superiores. Para curarse, la planta necesita alimentación foliar con un fertilizante orgánico que contenga manganeso.
Zinc(Zn) Cuando se forman áreas blancas en las puntas de la hoja o entre los nervios, la planta tiene una deficiencia de zinc. Se puede tratar añadiendo fertilizante orgánico que contenga zinc o enterrando clavos galvanizados en el sustrato	**Molibdeno(Mb)** Una deficiencia de Mb incluye el amarilleo de las hojas del medio y se puede tratar con un fertilizante orgánico que contenga molibdeno.

Fuente:Www.royalqueenseeds.es/blog-tabla-de-deficiencias-y-nutrientes-del-cannabis-n88

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OPINIÓN DE ALUMNOS SOBRE LA PERTINENCIA DE SU FORMACIÓN TÉCNICA: CASO CETMAR

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RESUMEN

Este trabajo de investigación presenta un análisis de la opinión de los alumnos de quinto y sexto semestre del Centro de Estudios Tecnológicos del Mar (CetMar No. 11) del Puerto de Ensenada, Baja California, México sobre la pertinencia de la formación técnica que su plan de estudios les ofrece para su inserción en el mercado laboral. Este diagnóstico permitirá contar con elementos de juicio para validar las estrategias educativas y contribuir a la actualización y reestructuración de la oferta educativa de los programas de estudio a nivel técnico. Se muestra el análisis estadístico de los resultados obtenidos por carrera.

JEL: I21, I23

PALABRAS CLAVE*:* Cetmar, Formación Técnica, Estrategias Educativas, Educación Media Superior

OPINION OF STUDENTS ON THE RELEVANCE OF ITS TECHNICAL TRAINING: CASE CETMAR

ABSTRACT

This research presents an analysis of the opinion of the fifth and sixth semester of the Center for Marine Technology Studies (CetMar No. 11) of the Port of Ensenada, Baja California, Mexico on the relevance of technical training they are receiving for insertion into the labor market. This diagnosis will allow for evidence to validate educational strategies and contribute to the updating and restructuring of the educational offer study programs at the technical level. This paper shown he Statistical analysis of the results obtained by technical career.

JEL: I21, I23

KEYWORDS: CETMAR, Technical Formation, Educational Strategies, College Education

INTRODUCCIÓN

En el plan nacional de desarrollo 2013-2018, el gobierno federal se propone alcanzar un México en Paz, un México Incluyente, *un México con Educación de Calidad*, un México Próspero y un México con Responsabilidad Global. En materia de educación, el futuro de México depende en gran medida de lo que hagamos hoy por la educación de nuestros niños y jóvenes. Por tanto, es fundamental que el país dirija sus esfuerzos para transitar hacia una Sociedad del Conocimiento (GOBIERNO DE LA REPÚBLICA, 2013). Para hacer realidad un México con Educación de Calidad, el PND 2013-2018 "propone implementar políticas de estado que garanticen el derecho a la educación de calidad para todos los mexicanos, fortalezcan la articulación entre niveles educativos, y los vinculen con el quehacer científico, el desarrollo tecnológico y el sector productivo, con el fin de generar un capital humano de calidad que detone la innovación

nacional". Los desafíos actuales que enfrenta México en Educación Media Superior (EMS) solo podrán ser atendidos con un trabajo colaborativo y de vinculación entre los diferentes subsistemas para cumplir con los retos identificados en la reforma integral de la educación media superior de 2008. En dicha reforma se establecía que la los retos que enfrenta la EMS, son: ampliación de la cobertura, mejoramiento de la calidad y búsqueda de la equidad. En el proceso de enseñanza-aprendizaje, los aprendizajes en la EMS deben ser significativos para los alumnos. Dado que al reconocerlos en su vida cotidiana y en sus aspiraciones, encuentran ventajas de lo que aprenden en la escuela y consolidan los conocimientos y habilidades adquiridas. En el presente trabajo de investigación se analiza la percepción de los alumnos del CetMar No. 11 sobre la pertinencia de la formación técnica recibida en las aulas y laboratorios.

REVISIÓN LITERARIA

Al realizar estudios serios para evaluar la nueva oferta educativa o actualizar la existente, la pertinencia y la relevancia deben ser aspectos debidamente considerados en los planes de estudio, y deben ser compatibles con las competencias y conocimientos comunes que se establezcan como obligatorios para el bachillerato. Para el presente trabajo, nos concentraremos en la pertinencia de las carreras técnicas. En este sentido, la globalización obliga a la EMS a preparar a un mayor número de jóvenes y dotarlos con las competencias que exige el mundo del trabajo. Los bachilleratos tecnológicos no deben perder de vista que sus egresados tendrán acceso a empleos bien retribuidos solo si garantizan un mejor nivel de preparación de sus alumnos (SEP, 2008). Por lo tanto, al referirnos a la pertinencia de las carreras técnicas, esta se asocia a la calidad de las mismas y debe entenderse en el marco de los cambios en los contextos social, político y económico de las últimas décadas, así como en los avances científicos y tecnológicos. Estos cambios obligan al EMS a adoptar estrategias para cumplir la función de formar personas preparadas para enfrentar los retos que se les presenten.

La pertinencia se define como la cualidad de establecer múltiples relaciones entre la escuela y el entorno. Si la educación no es pertinente habrán de generarse problemas diversos; uno de ellos es una tendencia mayor de los alumnos a abandonar sus estudios que representan un beneficio insuficiente frente a la inversión de esfuerzos que se requiere para brindarles los servicios educativos (SEP, 2008). Ofrecer carreras técnicas pertinentes a nivel bachillerato implica dar respuesta a los jóvenes que desean seguir estudiando y sobre todo a quienes por necesidades propias requieren incorporarse en forma temprana al mercado laboral. Además, estos deben ser acordes con las requerimientos de la sociedad del conocimiento y dar respuesta a las necesidades y evolución dinámica del mercado laboral, tanto regional como nacional.

Los bachilleratos tecnológicos en los planes de estudio que ofrecen, deben reconocer en sus componentes curriculares como objetivos concretos: el formar para la vida, el trabajo y los estudios superiores. De esa forma estarán en condiciones de responder al avance tecnológico y a los cambios sociales y económicos que se den en el país. El sistema educativo debe desarrollar y mantener las competencias con miras a satisfacer las necesidades futuras del mercado laboral. Esto requiere de una perspectiva de largo plazo, visualizar que competencias se necesitarán en el futuro y contribuir a generar un círculo virtuoso en el qué una educación de calidad y formación nutran la innovación, el cambio tecnológico, la diversificación económica y la competitividad, y por lo tanto, el crecimiento en el empleo (OIT, 2010). El Gobierno Federal a través de la Secretaría de Gobernación contempla orientar los esfuerzos gubernamentales al tránsito hacia una sociedad del conocimiento, para lo cual se implementan políticas que garantizan el derecho de educación de calidad para todos, fortaleciendo la articulación entre niveles educativos y el vínculo con el quehacer científico, el desarrollo tecnológico y el sector productivo (SEGOB, 2016).

Dirección General de Educación en Ciencia y Tecnología del Mar (DGECyTM)

La DGECyTM es una institución dependiente de la Subsecretaría de Educación Media Superior (SEMS) que brinda formación educativa en el nivel medio superior con una oferta de carreras tecnológicas dirigida

al sector marítimo, pesquero y acuícola; enfocada principalmente hacia la investigación científica, innovación tecnológica, conservación ambiental, extracción racional, transformación y comercialización. Tiene como objetivo general Formar técnicos en ciencia y tecnología del mar y acuicultura, mediante la Educación Media Superior y la capacitación. Asimismo, promover y fomentar la investigación científica, tecnológica, pedagógica y el desarrollo tecnológico (DGECyTM, s.f.).

CetMar No. 11

El CetMar No. 11 es un plantel perteneciente a la DGECyTM ubicado en el Puerto de Ensenada, Baja California, México. Actualmente el CETMAR ofrece 10 especialidades técnicas profesionales (carreras): Acuacultura de Aguas Marítimas, Administración de Recursos Humanos, Construcción y Reparación Naval, Electrónica, Laboratorista Ambiental, Mecánica Naval, Pesca Deportiva y Buceo, Producción Industrial de Alimentos, Refrigeración y Climatización, y Sistemas de Información Geográficas. En el ciclo escolar 2015-2016, se atendieron 1710 alumnos en 10 especialidades técnicas. Cuenta con una planta laboral de 97 profesores y 46 trabajadores de apoyo a la educación. Su infraestructura académica la integran 40 aulas, 8 laboratorios, 9 talleres y 7 anexos educativos.

METODOLOGÍA

La presente investigación se delimita al estudio de caso del universo de alumnos de quinto y sexto semestre del plantel CETMAR No. 11 de la Ciudad de Ensenada, se manejaron muestras a conveniencia del investigador por lo que los resultados obtenidos son de carácter descriptivo y descriptivo correlacional cuya aplicación a otros contextos será mediante el uso de analogías. La población total de alumnos de quinto y sexto semestre es de 578. Se obtuvieron 503 (87%) encuestas del total de la población sujeta de estudio, dadas las condiciones del estudio se utilizó un muestreo de tipo no probabilístico por conveniencia del investigador. Se utilizó un instrumento de medición cuantitativa "Tipo escala de Likert", que contempla tres dimensiones: Ingreso, Plan de Estudios y Contenidos Curriculares. Se obtuvo una confiabilidad del instrumento de 0.922 de coeficiente alfa de Cronbach.

RESULTADOS

Para la presente investigación se decidió encuestar sólo a los alumnos de los semestres más avanzados, en virtud de estar a punto de concluir su formación técnica y su pronta inserción a los mercados laborales. Además, de tener una opinión más clara de la formación recibida en las aulas del CETMAR No. 11. En la Tabla 1, se observa la distribución de las encuestas aplicadas a las 10 carreras técnicas que ofrece el plantel. En donde las carreras más pobladas presentan el mayor número de encuestas, estas son: Laboratorista ambiental con el 22.9% (115), Producción industrial de alimentos con 16.1% (81), Administración de recursos humanos con 15.5% (78) y Acuacultura de aguas marítimas con 9.9% (50). Cabe señalar que las matriculas en las carreras técnicas de Navegación y pesca, Construcción y reparación naval, y Sistemas de Información Geográfica van a la baja.

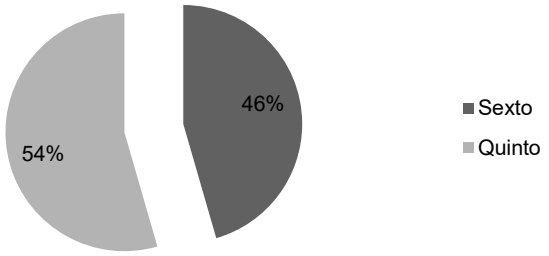
Tabla 1: Distribución de las Encuestas Por Carrera

Carrera	Encuestas Aplicadas
Administración de recursos humanos	78
Producción industrial de alimentos	81
Construcción y reparación naval	21
Laboratorista ambiental	115
Refrigeración y climatización	46
Acuacultura de aguas marítimas	50
Electrónica	35
Mecánica naval	41
Navegación y pesca	9
Sistemas de información geográfica	27
Total	**503**

Distribución de las encuestas por carrera. Fuente: Elaboración Propia

En la Figura 1, se observa que de las 503 encuestas aplicadas, el 54% (274) corresponden a alumnos de quinto semestre (penúltimo semestre) y el 46% (229) a alumnos de sexto (último semestre).

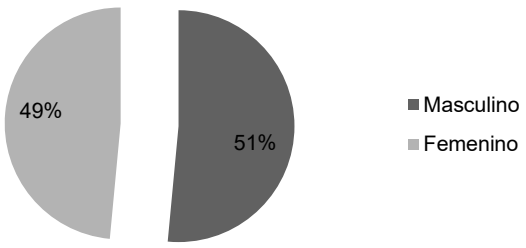
Figura 1: Distribución Por Semestre



Distribución de los encuestados por semestre. 56% corresponden a quinto y 46% a sexto semestre. Fuente: Elaboración Propia

En la Figura 2, se observa que del total de alumnos encuestados en su último año de formación técnica, el 51% (259) son hombres y el 49% (244) son mujeres.

Figura 2: Distribución Por Género

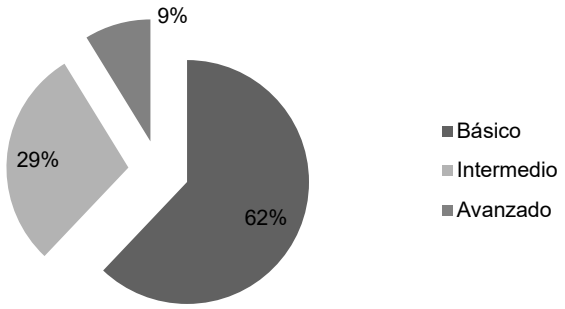


Distribución de los sustentantes por género. 51% son hombres y el 49% mujeres. Fuente: Elaboración Propia

El mercado laboral de la ciudad de Ensenada, por su cercanía con la frontera de Estados Unidos, demanda cada vez más, un mayor nivel de manejo del idioma inglés, particularmente en las carreras técnicas y

profesionales relacionadas con las ciencias del mar. En la Figura 3, se observa que solo el 9% tienen un nivel avanzado, un 29% un nivel intermedio y un 62% un nivel básico.

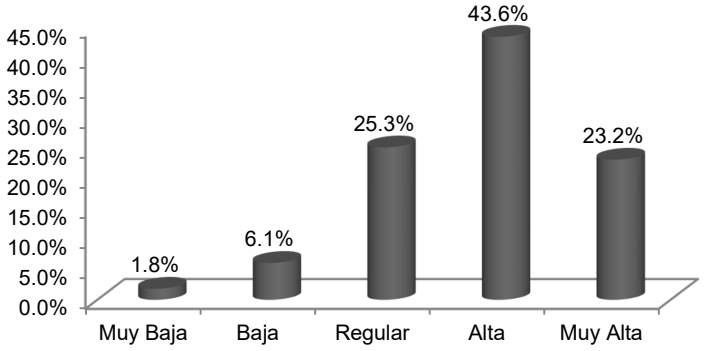
Figura 3: Nivel del Idioma Inglés



Distribución del nivel del idioma de los encuestados. 62% tiene un nivel básico, 29% intermedio y 9% avanzado. Fuente: Elaboración Propia

A continuación se presenta el análisis de los resultados más representativos obtenidos en la aplicación del instrumento: En la Figura 4, se observa la opinión de los alumnos en relación a la aplicabilidad laboral de la formación técnica que están recibiendo en donde el 66.8% de los encuestados consideran esta de alta a muy alta.

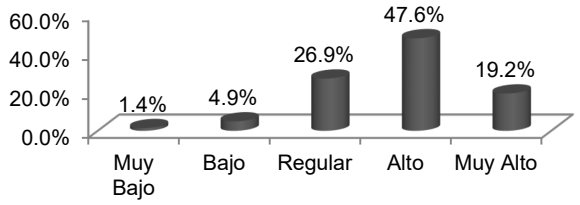
Figura 4: Aplicabilidad Laboral



Distribución de la opinión en relación a la aplicabilidad laboral. De los resultados el 1.8% lo considera muy baja, 6.1% baja, 25.3% regular, 43.6% alta y 23.2% muy alta. Fuente: Elaboración Propia

En la Figura 5, se refleja la opinión de los encuestados sobre la profundidad de los contenidos en las asignaturas del área de especialización en donde el 66.8% coincide que esta es alta a muy alta.

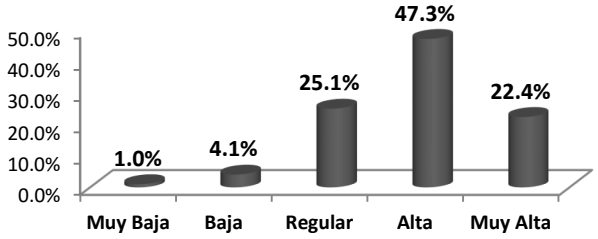
Figura 5: Profundidad de los Contenidos



Distribución de la opinión en relación a la profundidad de los contenidos. Los encuestados opinan que es muy baja en un 1.4%, baja en un 4.9%, regular en un 26.9%, alta en un 47.6% y muy alta en un 19.2%. Fuente: Elaboración Propia

En relación a la pertinencia de los contenidos recibidos hasta el momento en su formación técnica, es decir, que tan actuales son estos, la Figura 6 muestra que el 69.7% opina que es alta a muy alta.

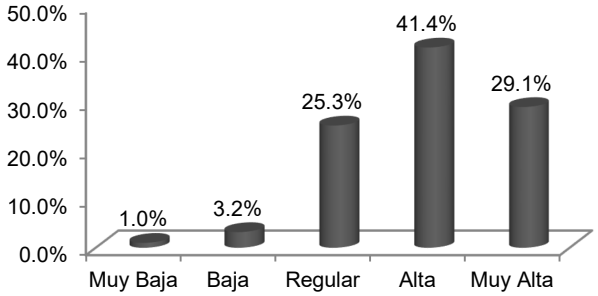
Figura 6: Pertinencia de los Contenidos



Distribución de la opinión en relación a la pertinencia de los contenidos. Los encuestados opinan que es muy baja en un 1.0%, baja en un 4.1%, regular en un 25.1%, alta en un 47.3% y muy alta en un 22.4%. Fuente: Elaboración Propia

Al cuestionarles la coherencia de los contenidos, es decir, como se relación en forma horizontal las asignaturas de un área de conocimiento hasta su integración en las áreas de especialidad. En la Figura 7, se observa que el 70.5% tiene una opinión de alta a muy alta.

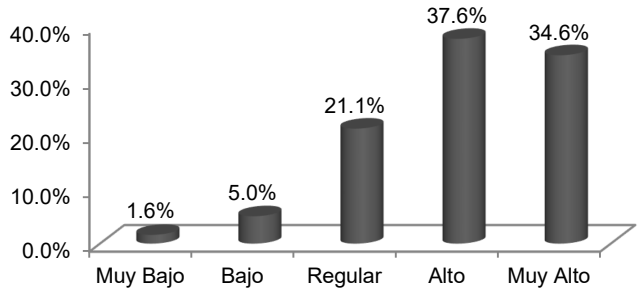
Figura 7: Coherencia de Contenidos



Distribución de la opinión en relación a la coherencia de los contenidos. Los encuestados opinan que es muy baja en un 1.0%, baja en un 3.2%, regular en un 25.3%, alta en un 41.4% y muy alta en un 29.1%. Fuente: Elaboración Propia

En relación al aporte práctico de las asignaturas cursadas en su formación técnica. En la Figura 8, el 72.2% de los encuestados opinan que es de alta a muy alta.

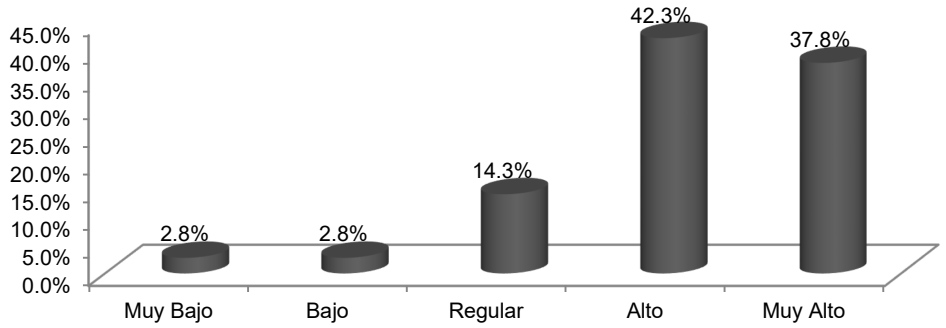
Figura 8: Aporte Práctico



Distribución de la opinión en relación al aporte practico de los contenidos. Los encuestados opinan que es muy bajo en un 1.6%, bajo en un 5.0%, regular en un 21.1%, alto en un 37.6% y muy alto en un 34.6%. Fuente: Elaboración Propia

La opinión de los encuestados en relación a si consideran que las asignaturas cursadas hasta el momento les han proveído de las competencias técnicas necesarias para lograr su formación técnica establecida en su plan de estudios, en la Figura 9, se observa que el 80.1% tienen una opinión de alta a muy alta.

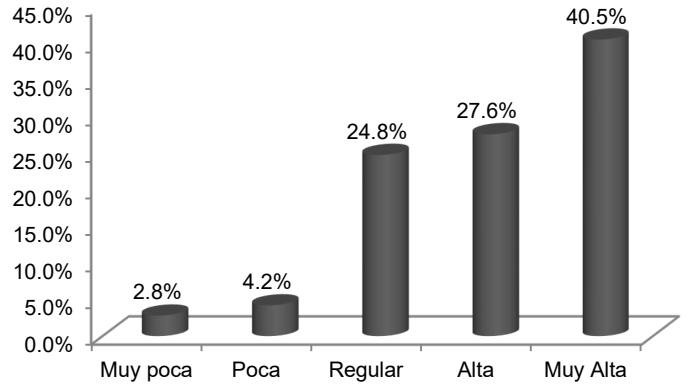
Figura 9: Consideras Que lo Cursado Hasta el Momento en tu Plan de Estudios te ha Proveído de Conocimientos, Habilidades, Actitudes y Valores Suficientes Para la Vida Laboral



Distribución de la opinión sobre si lo cursado ha proveído de conocimientos, habilidades, actitudes y valores para la vida laboral. . Los encuestados opinan que es muy bajo en un 2.8%, bajo en un 2.80%, regular en un 14.3%, alto en un 42.3% y muy alto en un 37.8%. Fuente: Elaboración Propia

Al cuestionarles sobre la importancia que le dan a las prácticas profesionales en su formación técnica, una vez realizadas. Considerando, que estas les brindaron la oportunidad de actuar en el medio laboral por un semestre. La respuesta se muestra en la Figura 10, en donde el 68.1% de los encuestados coinciden en alta a muy alta. Resalta que 4 de cada 10 encuestados considera una importancia muy alta.

Figura 10: Importancia de las Prácticas Profesionales



Distribución de la opinión sobre si lo cursado ha proveído de conocimientos, habilidades, actitudes y valores para la vida laboral. . Los encuestados opinan que es muy bajo en un 2.8%, bajo en un 2.80%, regular en un 14.3%, alto en un 42.3% y muy alto en un 37.8%. Fuente: Elaboración Propia

CONCLUSIONES

Las estrategias educativas planteadas por los directivos del plantel CetMar No. 11 para asegurar la calidad de las carreras técnicas que ofrece, son percibidas positivamente por los alumnos al alcanzar un promedio de aceptación de casi el 70%. Para los alumnos, la formación técnica recibida hasta el momento es pertinente en relación a los requerimientos del mercado laboral. En lo general, la respuesta de los alumnos en las diferentes carreras técnicas fue consistente, no hay diferencias significativas. Sin embargo, las matriculas de las carreras: Pesca y navegación, construcción y reparación naval, y sistemas de información geográfica van a la baja, por lo que se recomienda realizar un estudio de las causas que provocan dicho descenso. Por otro lado, es conveniente realizar un estudio de mercado para ampliar la oferta educativa, en virtud de que la DGECyTM cuenta con 21 carreras técnicas registradas y solo 10 se ofertan en el plantel de Ensenada. Aunado al cambio de la vocación del puerto.

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INNOVACIÓN EN USO DEL AGUA EN EMPRESAS AGRICOLAS DEL VALLE DE SAN QUINTIN, BAJA CALIFORNIA

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RESUMEN

El presente estudio surge con el propósito de identificar los avances en innovación tecnológica que se han realizado con el objetivo de mejorar la actividad agrícola en el valle de San Quintín, incrementando la competitividad de las empresas agrícolas por medio de la instalación de desaladoras que permiten obtener una producción agrícola adecuada para los requerimientos internacionales. El valle de San Quintín, Baja California, surge como zona agrícola de gran importancia cuya producción se destina en alrededor de un 90% a la exportación, el uso de innovación tecnológica por la instalación de desaladoras para el agua de riego, ha permitido que las empresas agrícolas incrementen su competitividad, los resultados obtenidos demuestran la existencia de 52 desaladoras en las empresas agrícolas del valle de San Quintín, Baja California, con capacidades de generar agua para la producción, que van desde 1 litro/segundo hasta 117 litros/segundo. La innovación tecnológica localizada en el valle de San Quintín, permite destacar el desarrollo de actividades agrícolas innovadoras de México, como parte del uso eficiente del agua como factor de competitividad.

PALABRAS CLAVES: Innovación Tecnológica, Desaladoras, Competitividad, Agricultura

INNOVATION WATER USE IN AGRICULTURAL COMPANIES VALLE DE SAN QUINTIN, BAJA CALIFORNIA

ABSTRACT

This study arises with the purpose of identifying the advances in technological innovation that has been made in order to improve agriculture in the Valley of San Quintin, increasing the competitiveness of agricultural enterprises through the installation of desalination plants which can obtain adequate agricultural production to international requirements. The valley of San Quintin, Baja California, emerges as an agricultural area of great importance where it is used by about 90% for export, the use of technological innovation for the installation of desalination plants for irrigation water has allowed the agricultural companies to increase their competitiveness, the results show the existence of 52 desalination plants in agricultural undertakings valley San Quintin, Baja California, with capacity to generate water for production, ranging from 1 liter / second to 117 liters / second. Technological innovation located in the San Quintin Valley, allows to emphasize the development of innovative agricultural activities in Mexico as part of the efficient use of water as a factor of competitiveness.

JEL: O32, Q16, N50

KEY WORDS: Technological Innovation, Desalination Plants, Competitiveness, Agriculture

INTRODUCCIÓN

El Valle de San Quintín se caracteriza por ser un centro agrícola importante en la producción de hortalizas y verduras en general de alto valor en el mercado y aproximadamente el 90% de los cultivos va para exportación principalmente hacia Estados Unidos (SEFOA 2014). Los estudios realizados sobre la competitividad de las empresas agrícolas particularmente las hortícolas, manifiestan que el sector agrícola en el valle de San Quintín presenta grandes retos para mantener y mejorar la competitividad, atendiendo las recomendaciones de calidad, sanidad e inocuidad exigidas por el actual mercado internacional (Avendaño, 2006). Los agricultores han tenido que adecuarse a las condiciones adversas por el recurso limitado que es el agua, los acuíferos sobreexplotados han ocasionado que la calidad de agua sea inadecuada para los productos como el tomate y la fresa, por lo que se hicieron grandes esfuerzos para la instalación de desaladoras que mejoran la calidad del agua propiciando la producción agrícola requerida por los mercados internacionales y mejorando la competitividad de las empresas agrícolas al contar con innovación tecnológica.

REVISIÓN LITERARIA

Considerando la escasez de agua y necesidades de su optimización, el uso eficiente del agua en actividades relacionadas con agricultura cobra mayor importancia. La definición de "uso eficiente del agua" incluye cualquier medida que reduzca la cantidad de agua que se utiliza por unidad de cualquier actividad, y que favorezca el mantenimiento o mejoramiento de la calidad de agua (Tate, 2014). El uso eficiente del agua en el valle de San Quintín requiere de innovación tecnológica para su operación, esto se realiza a través de la instalación de desaladoras que mejoran la calidad de agua y la dejan en condiciones óptimas para la producción. Para Pérez, et al (2005) la ósmosis inversa trata de invertir este proceso natural, de tal manera que se consigue obtener una solución con baja concentración en sales y otra con alta concentración (salmuera). Consideran que para ello es necesario someter a una solución concentrada en sales, que se encuentra en contacto con una membrana, a una presión tal que únicamente pase hacia el otro lado de la membrana una parte de la solución con baja concentración en sales, ya que la mayor parte de estas últimas no puede traspasar la citada membrana.

De acuerdo con Medina (2000), propone que el agua no se puede obtener de manera directa, pero si por medio de distinta tecnologías, esto se realiza principalmente para dar soluciones a la problemática de abastecimiento de agua en el corto y mediano plazo, por lo tanto se ha orientado a la utilización de la desalinización el cual se vislumbra como una tecnología viable que aporta agua al ciclo hidrológico y que también compite con otros sistemas, como los trasvases. Las tecnologías de salinización consiste en alimentar agua salobre o marina a una planta desaladora, en el cual durante el proceso se eliminan las sales para obtener un producto, y un rechazo o salmuera. Así mismo la desalinización del agua salobre y de mar se realizan dentro de dos sistemas principalmente, la primera consiste en la utilización de combustibles fósiles como los sistemas térmicos y la utilización de membranas con alta presión (Valero, 2001). Si bien se ha dicho que la utilización del proceso de desalinización puede ser una solución ante la escasez del agua en el mundo, es importante considerar que los costos que se generan al aplicar este proceso es caro, y varia ampliamente de acuerdo al tipo de agua salobre, de mar de alimentación y así mismo a la energía necesaria que se utiliza (Al-Sahali, 2007).

METODOLOGÍA

Esta investigación se realizó en el valle de San Quintín, del municipio de Ensenada, Baja California, mediante un instrumento tipo cuestionario de 63 ítems, a las empresas agrícolas registradas en la Secretaría de Agricultura, Ganadería, Desarrollo Rural, Pesca y Alimentación (SAGARPA) que hasta 2014 se tenían 97 empresas agrícolas, se validó el instrumento mediante el Modelo de Lawshe modificado por Tristan

(2008). La validez de contenido está sustentada por la experiencia y los conocimientos de los expertos en el área. La claridad y pertinencia de cada ítem fue evaluada por personas especialistas en el tema. Con el propósito de determinar la confiabilidad del instrumento, se realizó un análisis del cuestionario por medio del coeficiente Alfa de Cronbach. Se aplicó el instrumento a 80 empresas del valle de San Quintín y los resultados obtenidos se analizaron y concentraron para su presentación.

RESULTADOS

De las empresas encuestadas se identificaron los siguientes resultados: En el valle de San Quintín se encontraron 31 Empresas ubicadas en la región de estudio, con 52 Desaladoras instaladas para la producción agrícola. Los productores agrícolas locales invirtieron más en tecnologías para aprovechar al máximo los recursos hídricos Las plantas desaladoras identificadas cuentan con un promedio general de capacidad de producción de agua de 25.73 litros/segundo, las capacidades de producción se agruparon como en la Tabla 2 se detalla:

Tabla 2: Clasificación de Desaladoras Según la Capacidad de Producción de Agua

0-20 lts/seg	**21-40 lts/seg**	**41-60 lts/seg**	**61-80 lts/seg**	**117 lts/seg**
25	16	8	1	2

Fuente: Elaboración propia con resultados obtenidos.

En la Tabla 2 se muestra la clasificación de las 52 desaladoras identificadas en el instrumento aplicado a las empresas del valle de San Quintín, las capacidades de producción de agua van desde 1 lt/seg hasta 117 lts/seg, en este estudio se encontraron 25 plantas desaladoras con capacidad de hasta 20 lts/seg, se identificaron 16 plantas desaladoras con capacidades de entre 21 y 40 lts/seg, las plantas desaladoras con capacidades de 41 a 60 lts/seg fueron 8, se encontró 1 planta desaladora con capacidad de 76 lts/seg y se encontraron 2 plantas desaladoras con capacidad de 117 lts/seg.

Tabla 3: Empresas Que Cuentan con Desaladoras de Acuerdo a su Capacidad de Producción de Agua

Desaladoras Por Empresa	**Empresas**	**0-20 Lts/Seg**	**21-40 Lts/Seg**	**41-60 Lts/Seg**	**61-80 Lts/Seg**	**117 Lts/Seg**
1	22	15	5	1		1
2	5	4	4	1		1
3	1			2	1	
4	2	4	3	1		
9	1	2	4	3		
	31	**25**	**16**	**8**	**1**	**2**

Fuente: Elaboración propia con resultados obtenidos.

En la Tabla 3 se presentan las empresas agricolas que cuentan con desaladoras, de acuerdo con la cantidad de desaladoras propiedad de las empresas y la capacidad de producción de agua en litros por segundo. Existen 22 empresas que representan el 71% de las empresas que cuentan con desaladora para su proceso productivo, 15 (68%) de estas empresas cuentan con desaladoras con una capacidad de hasta 20 lts/seg, 5 (23%) empresas con desaladoras con una capacidad de entre 21 y 40 lts/seg, 1 (4.5%) empresa cuenta con una desaladora con capacidad de entre 41 y 60 lts/seg, y 1 (4.5%) empresa con una desaladora con capacidad de 117 lts/seg. Se identificaron 5 empresas como propietarias de dos desaladoras para su proceso productivo, estas empresas representan el 16% del total de empresas que cuentan con desaladora, se encontraron las capacidades de las desaladoras, 4 con capacidades de hasta 20 lts/seg, 4 con capacidades de entre 21 y 40 lts/seg, 1 con capacidad de entre 41 y 60 lts/seg y 1 con capacidad de 117 lts/seg.

CONCLUSIONES

Esta investigación surgió con el objetivo de identificar los avances en innovación tecnológica que se han realizado con el propósito de mejorar la actividad económica agrícola en el valle de San Quintín, se ha incrementado la competitividad de las empresas agrícolas por medio de la instalación de desaladoras que permiten obtener una producción agrícola adecuada para los requerimientos internacionales.

La innovación tecnológica localizada en el valle de San Quintín, permite destacar el desarrollo de actividades agrícolas innovadoras de México, como parte del uso eficiente del agua como factor de competitividad. La utilización de desalación de agua se ha convertido en un elemento primordial para producción agrícola de la región, propiciando prácticas hacia el desarrollo sustentable.

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INDICADORES DE DESARROLLO SUSTENTABLE Y COMPETITIVIDAD EN EL VALLE DE SAN QUINTIN

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RESUMEN

En este trabajo de investigación se presentan los indicadores de desarrollo sustentable con respecto al uso eficiente del agua y su influencia en la competitividad de las empresas agrícolas de la región del valle de San Quintín, Baja California. México como principal exportador de tomate en el mundo y el valle de San Quintín como productor del Estado, necesita implementar estrategias que propicien de desarrollo sustentable, buscando la optimización en el aprovechamiento de recursos limitados de la región, como resultado se presentan los principales indicadores sociales, ambientales, económicos e institucionales, que deben considerarse hacia el desarrollo sustentable del Valle de San Quintín.

PALABRAS CLAVES: Desarrollo Sustentable, Competitividad, Agricultura

ABSTRACT

In this research the sustainable development indicators are presented with respect to the efficient use of water and its influence on the competitiveness of agricultural enterprises in the region of the valley of San Quintin , Baja California. Mexico as a major exporter of tomatoes in the world and the San Quintin Valley as a state producer, necesary to implement strategies that promote sustainable development , seeking to optimize the use of limited resources of the region as a result the main social indicators are presented , environmental, economic and institutional , to be considered towards sustainable development of the Valle de San Quintin .

JEL: Q56, M11, Q13

KEYWORS: Sustainable Development, Competitiveness, Agriculture

INTROCUCCIÓN

México como principal exportador de tomate en el mundo y el valle de San Quintín como productor del Estado, necesita implementar estrategias que propicien de desarrollo sustentable, buscando la optimización en el aprovechamiento de recursos limitados de la región. En México de acuerdo con la iniciativa por el agua de la Comisión Nacional del Agua desde 2007 reconoce que tenemos el gran reto de lograr el equilibrio hídrico que requieren los cuerpos de agua superficiales y subterráneos del país para satisfacer la demanda de todos los usuarios, incluyendo a los ecosistemas. El desequilibrio existente entre la demanda y la disponibilidad del agua para los diferentes usos se ha limitado en los últimos años; el manejo inadecuado de los recursos hídricos ha generado la proliferación de enfermedades, de contaminación y sobreexplotación de acuíferos, lo que incide directamente en los ecosistemas, la salud y calidad de vida de la población en general. Es por ello que presentar los datos actualizados de los indicadores propuestos por la Organización de las Naciones Unidas para el desarrollo sustentable del valle de San Quintín, en lo referente al uso eficiente del agua y la competitividad de las empresas agrícolas, cobra mayor importancia, este trabajo de

investigación con diseño descriptivo transversal con la información más reciente recabada con el propósito de orientar la toma de decisiones.

REVISIÓN LITERARIA

En la Conferencia Mundial de Naciones Unidas sobre el Medio Humano (Estocolmo, Suecia), del 5 al 16 de junio de 1972, se manifestaron, por primera vez, las preocupaciones de la comunidad internacional en torno a los problemas ecológicos y del desarrollo. En 1976, con motivo de la Conferencia Mundial de Naciones Unidas sobre Asentamientos Humanos, conocida como Hábitat (Vancouver, Canadá), se consideró la necesidad de mejorar la calidad de vida a través de la provisión de vivienda adecuada para la población y el desarrollo sustentable de los asentamientos humanos. El desarrollo sostenible se define como la satisfacción de «las necesidades de la generación presente sin comprometer la capacidad de las generaciones futuras para satisfacer sus propias necesidades. (Informe titulado, Nuestro futuro común, de 1987, Comisión Mundial sobre el Medio Ambiente y el Desarrollo), el desarrollo sostenible ha emergido como el principio rector para el desarrollo mundial a largo plazo. Consta de tres pilares, el desarrollo sostenible trata de lograr, de manera equilibrada, el desarrollo económico, el desarrollo social y la protección del medio ambiente (ONU, 2015).

METODOLOGÍA

En este trabajo de investigación se identificaron los principales ordenamientos internacionales que establecen los indicadores de desarrollo sustentable con respecto al uso eficiente del agua y su influencia en la competitividad de las empresas agrícolas de la región del valle de San Quintín, Baja California. Como resultado se presentan los principales indicadores sociales, ambientales, económicos e institucionales, con datos actuales que deben considerarse hacia el desarrollo sustentable del Valle de San Quintín.

RESULTADOS

Se investigaron los indicadores de desarrollo sustentable relacionados con el uso eficiente del agua, se presentan los datos actualizados de acuerdo al tipo de indicador, por tema, subtema, indicador, datos actuales, fecha y fuente de información.

Indicadores Sociales

Con respecto a los indicadores Sociales de desarrollo sustentable encontramos información con respecto al tema de salud, y subtema de mortalidad, que a nivel nacional hasta 2013 la esperanza de vida alcanzo un promedio de 74.5 años, Baja California 73.6 años. Con respecto al subtema de Agua Potable, la Población con acceso a agua potable. Hasta 2010, el 90.9% de la población cuenta con acceso a agua potable. Hasta 2011 existían 197,589 fuentes de abastecimiento de agua, en Baja California tiene 6,515 fuentes y el municipio de Ensenada 4,085 fuentes (INEGI, 2015).

Indicadores Ambientales

Tabla 1: Indicadores Ambientales, Tema Suelo, Subtema Agricultura.

Indicador	Datos Actuales	Fecha	Fuente
Superficie cultivada.	La superficie arable y cultivos permanentes en México alcanzan las 25,808,000 hectáreas.	2012	FAO http://www.fao.org/nr/water/aquastat/countries_regions/mex/indexesp.stm
Superficie cultivada.	A nivel nacional se tiene una superficie para agricultura de riego de 10,040,840 hectáreas, para agricultura de temporal se tienen 22,342,182 hectáreas a nivel nacional. En Baja California se destinan 341,172 hectáreas en agricultura de riego y 128,836 en agricultura de temporal.	2011	INEGI http://www3.inegi.org.mx/sistemas/sisept/default.aspx?t=mamb340&s=est&c=35603
Uso de fertilizantes	A nivel mundial es uso de fertilizantes alcanzara los 200 millones de toneladas en 2018.	2015	FAO http://www.fao.org/news/story/es/item/277654/icode/
	México ha incrementado el consumo de fertilizantes en 2011 se tuvo un consumo de 72.9 kg/ha, en 2012 fueron 78.4 kg/ha y en 2013 78.8 kg/ha.	2011-2013	El Banco Mundial http://datos.bancomundial.org/indicador/AG.CON.FERT.ZS
Uso de plaguicidas agrícolas.	En México la producción del fertilizante sulfato de amonio alcanzó 455,104 toneladas, los fertilizantes fosfatados alcanzaron 868,642 toneladas, insecticidas con una producción de 31,464 toneladas y los herbicidas y defoliantes una producción de 19,705 toneladas.	2014	INEGI http://www3.inegi.org.mx/sistemas/sisept/default.aspx?t=mamb91&s=est&c=21547

En la Tabla 1 se presentan los indicadores ambientales referentes al tema del suelo y del subtema agricultura. La información presentada es sobre los indicadores superficie cultivada, uso de fertilizantes y uso de plaguicidas agrícolas.

Tabla 2: Tema Suelo, Subtemas Forestal, Desertificación y Urbano

Indicador	Datos Actuales	Fecha	Fuente
Área forestal.	En México la superficie reforestada nacional fue de 139,732 hectáreas. En Baja California se reforestaron 172 hectáreas.	2013	INEGI http://www3.inegi.org.mx/sistemas/sisept/default.aspx?t=mamb141&s=est&c=21518
Suelo afectado por desertificación.	Indicador integrado de degradación de tierras: la degradación de los suelos nacionales está presente en 123.3 millones de hectáreas, o bien, el 63.01% del total nacional. La categoría de degradación ligera representa el 24.21% (47.4 millones de hectáreas), la moderada el 27.2% (53.2 millones de hectáreas), la severa el 10.01% (19.6 millones de hectáreas) y la degradación extrema el 1.59% (3.1 millones de hectáreas).	2014	CONAFOR http://www.conafor.gob.mx:8080/documentos/docs/7/6330Conmemora%20la%20CONAFOR%20D%C3%ADa%20Internacional%20de%20Lucha%20Contra%20la%20Desertificaci%C3%B3n.pdf
Superficie de zona urbana.	La superficie urbana nacional alcanzó 22,940..50 km^2, Baja California cuenta con 678.77 km^2, el Municipio de Ensenada cuenta con 126.56 km^2.	2010	INEGI http://www3.inegi.org.mx/sistemas/biinegi/

En la Tabla 2, se presentan los indicadores área forestal, suelo afectado por desertificación y superficie de zona urbana, que hacen referencia al tema de suelos.

Indicadores Económicos

Tabla 3: Indicadores Económicos, Tema Estructura Económica

Desempeño económico.	PIB per cápita.	PIB per cápita 2014 fue de 10.784 Dólares Estadounidenses. PIB Trimestral 2015.	2014 2015	http://www.datosmacro.com/pib/mexico INEGI http://www.inegi.org.mx/est/contenidos/proyectos/cn/pibo/default.aspx http://www.inegi.org.mx/est/contenidos/proyectos/cn/pibo/doc/nota_tecnica_eopibt.pdf
Desempeño económico.	Inversión extranjera directa.	La inversión extranjera directa de julio a septiembre de 2015 fue de 7,149.4 millones de dólares.	2015	BANCO DE MEXICO http://www.banxico.org.mx/SieInternet/consultarDirectorioInternetAction.do?accion=consultarCuadro&idCuadro=CE146&sector=1&locale=es
Comercio.	Balanza comercial.	La balanza comercial de bienes servicios en México de enero a junio de 2015, presento exportaciones totales por $188,537.8 millones de dólares, y unas importaciones totales por $192,590.1 millones de dólares, lo que resulta en un déficit comercial de $4,052.0 millones de dólares.	2015	INEGI http://www.inegi.org.mx/saladeprensa/boletines/2015/balcom_o/balcom_o2015_07.pdf
Estados financieros.	Relación deuda pública y PIB.	La Deuda Pública de México a octubre de 2015 asciende a $160,768.50 millones de dólares. El PIB nacional a precios de mercado al tercer trimestre de 2015 ascendió a $18,168,980.00 millones de pesos.	2015	BANCO DE MEXICO http://www.banxico.org.mx/SieInternet/consultarDirectorioInternetAction.do?accion=consultarCuadroAnalitico&idCuadro=CA126&sector=12&locale=es SHCP http://presto.hacienda.gob.mx/EstoporLayout/Layout.jsp

En la Tabla 3 se presentan los indicadores económicos con referencia al uso eficiente del agua y la competitividad de las empresas agrícolas, el tema es de Estructura económica, los subtemas son desempeño económico, comercio y estados financieros.

Indicadores Institucionales

Con respecto al tema de marco institucional, subtema implementación de estrategias de desarrollo sustentable, se tiene el indicador Estrategia Nacional de desarrollo sustentable con lo siguiente: Dentro del Plan Nacional de Desarrollo 2013-2018 establece como estrategia implementar un manejo sustentable del agua, haciendo posible que todos los mexicanos tengan acceso a ese recurso, mediante varias líneas de acción que permitan asegurar agua suficiente y de calidad adecuada para garantizar el consumo humano y la seguridad alimentaria, así como ordenar el uso y aprovechamiento del agua en cuencas y acuíferos afectados por déficit y sobreexplotación, propiciando la sustentabilidad sin limitar el desarrollo. Continuando con el tema de marco institucional. En el subtema de cooperación internacional se tiene el indicador de Implementación de acuerdos globales. La Organización de las Naciones Unidas el 25 de septiembre de 2015 adopto la Agenda 2030 para el Desarrollo Sostenible, un plan de acción a favor de las personas, el planeta y la prosperidad, que también tiene la intención de fortalecer la paz universal y el acceso a la justicia.

CONCLUSIONES

Es primordial para el valle de San Quintín implementar estrategias que propicien de desarrollo sustentable, buscando la optimización en el aprovechamiento de recursos limitados de la región, se presentaron los principales indicadores sociales, ambientales, económicos e institucionales, que deben considerarse hacia el desarrollo sustentable del Valle de San Quintín. Es importante señalar las limitaciones que tiene esta investigación al presentar la necesidad de contar con datos locales, con mayor precisión, consideramos la posibilidad de generar en futuras investigaciones los instrumentos que nos permitan proponer fuentes de información adicionales.

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LA EXTRAFISCALIDAD, COMO MEDIDA PARA DESINCENTIVAR ACTIVIDADES NOCIVAS A LA SOCIEDAD: EL CASO DE LA INDUSTRIA TABACALERA EN MÉXICO

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RESUMEN

Las actividades extrafiscales en México, han servido como método de recaudación para obtener ingresos para él estado, pero no necesariamente ha servido como un medio para incentivar o desincentivar actividades que actualmente son consideradas como problemas de salud pública a pesar de que los indicadores de la Secretaria Salud y de la Secretaria de Hacienda y Crédito Público reflejan que los impuestos no necesariamente son encaminados a subsanar los daños ocasionados por actividades que producen algún efecto adverso o no deseado en el medio ambiente y en la salud de las personas, para este trabajo se tomo como ejemplo la industria del tabaco en el estado mexicano y se analizan los efectos en la salud de los consumidores de dicho producto y se comparan sus ingresos recaudatorios así como los destinos que se han dado a los mismos, los resultados de la exploración del contexto mexicano nos permiten mostrar un escenario en el que la función del gobierno es parte crucial en la aplicación de políticas fiscales que ayuden a fomentar la correcta recaudación, distribución y aplicación de recursos obtenidos por dicho medio.

PALABRAS CLAVE: Extrafiscal, Política Fiscal, Salud Pública

THE EXTRAFISCAL, SUCH AS MEASURES TO DISCOURAGE ACTIVITIES HARMFUL TO SOCIETY: THE CASE OF THE TOBACCO INDUSTRY IN MEXICO

ABSTRACT

The non-tax activities in Mexico, have served as collection method to raise revenue for state, but not necessarily has served as a means to encourage or discourage activities that are currently considered public health problems despite indicators Secretary health and the Ministry of Finance and Public Credit reflect that taxes are not necessarily designed to rectify the damage caused by activities that produce some unwanted side effects or the environment and health of people, for this work was taken as an example the industry snuff in the Mexican state and the effects are analyzed on the health of consumers of the product and its tax collection revenues and the destinations that have been given to them are compared, the results of exploration Mexican context They allow us to show a scenario in which the role of government is crucial part in implementing fiscal policies that help foster the proper collection, distribution and application of funds obtained by such means

KEYWORDS: Extrafiscal, Fiscal Policy, Public Health

INTRODUCCIÓN

El documento que aquí se presenta tiene como finalidad el dar a conocer los efectos que la extrafiscalidad de los impuestos a las industrias que venden productos nocivos para la salud, el objeto de estudio en esta ocasión es la industria tabacalera mexicana, este trabajo nos permitirá visualizar el contexto social, político e industrial en el que las extrafiscalidades son aplicadas y la finalidad de su existencia. El principal objetivo, al inicio es la de desincentivar el consumo de dichos productos pero, ¿Qué tan real es que el consumo se reduce?, y ¿De qué forma las empresas toman esos impuestos?, las reacciones de los empresarios pueden ser de descontento ya que sus utilidades se verán seriamente afectadas, por lo cual es importante ver ¿Cómo influyen dichas disposiciones en su planeación financiera?, y además es de vital importancia ver el impacto de dichas imposiciones a las empresas, ya la mayoría de ellas tienen un gran poder económico y resulta difícil ignorar su influencia en el poder legislativo, por otro lado, la secretaría de salud hace énfasis en que el tabaquismo es un problema de salud pública que merece toda la atención de las autoridades para que desde el ámbito legislativo se generen políticas acordes a la prevención de la mencionada adicción

Antecedentes

La Industria Tabacalera Mexicana

Para el Ejercicio Fiscal de 1981, el Ejecutivo Federal sometió a la consideración del H. Congreso de la Unión la Iniciativa de Ley del Impuesto Especial sobre Producción y Servicios, en la cual se indicaba, entre otras cosas:

"Que la iniciativa es una acción de congruencia, necesaria para complementar la modernización que se ha venido imprimiendo en nuestro sistema fiscal. En el Ordenamiento propuesto, para adecuar, simplificar y sistematizar los impuestos especiales, se agruparon los siguientes: compraventa de primera mano de aguas envasadas y refrescos, envasado de bebidas alcohólicas, producción y consumo de cerveza, venta de gasolina, tabacos labrados y en el renglón de servicios, los seguros de vida y teléfonos."

México no queda excluido de los procesos de concentración y monopolización de bienes y la industria tabacalera mexicana, al igual que la industria internacional, ha seguido un patrón de concentración de empresas y en consecuencia de capitales. Tan sólo en 1900 se tenían registradas 743 empresas tabacaleras,12 para 1975 la industria estaba integrada por seis empresas (La Moderna, El Águila, Tabacalera Mexicana, Fábrica de Cigarrillos Baloyán, Fábrica de Cigarrillos La Libertad y Cigarrera Nacional), sobre el esquema del desarrollo estabilizador, sin embargo, recientemente se llevó a cabo una monopolización y a final del siglo XX la industria se había concentrado en tres empresas: Cigarrera La Moderna (Cigamod), Cigarrera La Tabacalera Mexicana (Cigatam) y La Libertad (LL). Entre 1981 y 1992, la tasa impositiva estaba por sobre 100%, entre 1986 y 1988 se observó la tasa más alta, 180%; pero a partir de ese momento comenzó a bajar, ya que se decretó una disminución en las que se aplicaban a los tabacos labrados. Para 1996 se llegó a una tasa de 85% para los cigarrillos con filtro, y de 20.9% para los sin filtro, los puros y otros tabacos labrados, la cual se ha mantenido hasta la fecha. Otro aspecto impositivo que le da ventaja a esta industria se refiere a la importación de cigarrillos. En el Tratado de Libre Comercio se especifica una tasa arancelaria preferencial, que disminuirá hasta cero en el año 2003.

REVISION LITERARIA

Entre quienes consideran más oportuno la inclusión en materia de tributos a aquellos que conllevan fines extrafiscales, están los que consideran al tributo como sólo un medio más de todos los que tiene el estado a su alcance, brindado por el derecho financiero para el logro de sus cometidos constitucionales. Un destacado doctrinario como es Moscheti (quien es citado por Naveirade Casanova) considera que "los fines

extrafiscales no sólo no están excluidos de la consideración de la capacidad contributiva sino que positivamente hablando son necesaria aplicación de ella, de acuerdo con su apreciación en clave solidaria ya que no se considera la riqueza del individuo separadamente de las exigencias colectivas cuando se contempla no sólo la situación económica individual, sino también las necesidades colectivas, en esa evaluación puede haber modificaciones en disminución o en aumento de la cuota individual de participación de los gastos públicos que no aparecen estricta o exclusivamente justificadas por el principio de capacidad económica sino por otras razones de interés colectivo sociales o económicas."

Dicha función aparece justificada por las características de las nuevas constituciones que no sólo implican un marco jurídico para la sociedad que intentan regir sino que conllevan en su esencia las características de ser instrumento de cambio social de modificación de las estructuras económicas, en busca de los fines y valores constitucionalmente deseados. Además, la función extrafiscal no corresponde a este o aquel tributo aisladamente, sino al sistema tributario conjuntamente". Aunque la extrafiscalidad no es un fenómeno nuevo, se puede afirmar que ha irrumpido en nuestro país con especial fuerza durante las dos últimas décadas. Son diversas las causas de este singular desarrollo. En primer lugar, la preocupación por el medio ambiente constituye una sensibilidad social cada vez más en alza, que ha impulsado con brío el estudio de la fiscalidad ecológica. En segundo lugar, los intrincados problemas suscitados por la mayor complejidad de nuestras relaciones socioeconómicas reclaman soluciones no siempre alcanzables desde esquemas conceptuales muy rígidos; esto obliga a inyectar mayor flexibilidad en las figuras jurídicas, hasta a veces dotarlas incluso de cierto grado de multifuncionalidad.

No cabe duda de que la necesidad de afrontar determinadas conductas social o económicamente perturbadoras ha supuesto un importante estímulo a la creación de tributos extrafiscales. Nuestra CPEUM **no** contempla explícitamente la existencia de contribuciones con fines extrafiscales. Por tanto, es necesario recurrir a la doctrina y a las interpretaciones que ha pronunciado sobre ese tema el Poder Judicial de la Federación. Al respecto, (Griziotti, 2006) nos dice:

"los tributos extrafiscales tienen sus fines directos, que no buscan exclusivamente la obtención de ingresos, sino la realización de objetivos diferentes"

Por su parte, la Primera Sala de la Suprema Corte de Justicia de la Nación ha interpretado que el fundamento de los fines extrafiscales se encuentra en el artículo 25 de la CPEUM, el cual consagra la facultad en materia de Rectoría Económica y Desarrollo Nacional, definiendo en la tesis 1a./J.28/2007 de jurisprudencia con número de registro 173020 a los fines extrafiscales, como sigue:

"…al ser los fines extrafiscales, razones que orientan a las leyes tributarias al control, regulación y fomento de ciertas actividades o sectores económicos, matizando sus objetivos con un equilibrio entre la rectoría estatal y las demandas del interés público…".

Cabe aquí puntualizar que al fundarse los fines extrafiscales en las facultades contenidas en el artículo 25 de la Carta Magna, le son aplicables también las restricciones y requisitos que ésta le fija al Estado para su ejercicio, lo que a la letra establece:

Art.25: Corresponde al Estado la rectoría del desarrollo nacional para garantizar que éste sea integral y sustentable, que fortalezca la Soberanía de la Nación y su régimen democrático y que, mediante el fomento del crecimiento económico y el empleo y una más justa distribución del ingreso y la riqueza, permita el pleno ejercicio de la libertad y la dignidad de los individuos, grupos y clases sociales, cuya seguridad protege esta Constitución.

Al estar los fines extrafiscales inmersos en las leyes tributarias, y al constituir un acto de autoridad, el cual debe reunir los requisitos del artículo 16 constitucional, pero que además debe cumplir los requisitos que

para la creación de leyes se exige, surgen las siguientes preguntas: ¿Cuándo deben argumentarse los fines extrafiscales? ¿Existe una motivación suficiente y razonable; una argumentación plausible sobre la implementación de los fines extrafiscales, y se cumplieron todos los requisitos que para el ejercicio de esa facultad estatal se requieren? Para dar respuesta a estas interrogantes, el Pleno de la SCJN ha interpretado en la tesis aislada P. XXXIII/2007 con número de registro 170741, lo siguiente: FINES EXTRAFISCALES. No necesariamente derivan de la exposición de motivos de la ley correspondiente o del proceso legislativo que le dio origen, sino que pueden deducirse del precepto que los establezca.

"…si de la simple lectura de una norma tributaria se advierte, prima facie, que está orientada a impulsar, conducir o desincentivar ciertas actividades o usos sociales, según sean considerados útiles o no para el desarrollo armónico del país, y los fines que pretende son fácilmente identificables en tanto se desprenden con claridad del propio precepto sin necesidad de hacer un complicado ejercicio de interpretación, es incuestionable que el juzgador puede sostener que el precepto relativo establece fines extrafiscales aunque sobre el particular no se haya hecho pronunciamiento alguno en la exposición de motivos o en el proceso legislativo respectivo".

Probablemente, quizás dado el planteamiento del quejoso, la SCJN sólo se pronuncia sobre dónde deben establecerse los fines extrafiscales; sin embargo, a pesar de que los supuestos fines extrafiscales puedan deducirse de la ley, hubiera aportado mayor seguridad jurídica que la Suprema Corte se pronunciara sobre la necesidad real de argumentar el beneficio que al desarrollo nacional, integral y sustentable, ofrecen dichos fines extrafiscales. De lo antes expuesto, se puede inferir que los fines extrafiscales, fundamentados en la rectoría del Estado, deben reunir los siguientes elementos:

Deben estar establecidos en la exposición de motivos, en el proceso legislativo o bien, en la misma ley.
Deben matizar sus objetivos con un equilibrio entre la rectoría estatal y las demandas del interés público.
Deben establecer controles, regulaciones o bien, fomentar ciertas actividades o sectores económicos.
Deben contribuir al desarrollo nacional integral y sustentable.

De otro modo estaríamos ante una inexacta interpretación y aplicación del Derecho Constitucional, al excederse el Estado en las facultades que le otorga la propia CPEUM, acarreando perjuicios a los contribuyentes. Lo antes comentado no obsta para fundar los fines extrafiscales en alguna otra facultad estatal contenida en la Carta Magna, tesis que a la letra establece:

Fines Extrafiscales Y De Política Fiscal.Cuando Persiguen Una Finalidadavalada Por La Constitución Política De Los Estados Unidos Mexicanos Aportan Elementos Adicionales Para El Estudio De Constitucionalidad De Un Precepto. Acorde Con La Jurisprudencia P./J. 24/2000, De Rubro: "Impuestos. Principio De Equidad Tributaria Previsto Por El Artículo 31, Fracción Iv, Constitucional.",

…para cumplir el principio de equidad tributaria el legislador no sólo está facultado, sino que tiene la obligación de crear categorías o clasificaciones de contribuyentes, sustentadas en bases objetivas que justifiquen el tratamiento diferente, y que pueden responder a finalidades económicas o sociales, razones de política fiscal o incluso extrafiscales.

Amparo en revisión 811/2008. Alejandro Joaquín Martí García. 5 de noviembre de 2008. Cinco votos. Ponente: José Ramón Cossío Díaz. Secretario: Juan Carlos Roa Jacobo. Nota: La tesis P./J. 24/2000 citada, aparece publicada en el Semanario Judicial de la Federación y su Gaceta, Novena Época, Tomo XI, marzo de 2000, página 35. No. de Registro 168133. Semanario Judicial de la Federación y su Gaceta. Tomo XXIX. Novena Época. Primera Sala. Materias Constitucional yAdministrativa. Tesis Aislada. Tesis 1a. XX/2009.Enero, 2009. Pág. 551. La siguiente tesis sintetiza varios razonamientos que aportan al tema:
Exenciones, Fines Extrafiscales En Que Pueden Sustentarse. En los sistemas tributarios actuales, la exención ha abandonado el perfil excepcional y negador del tributo que la caracterizaba, para erigirse como

un elemento eficaz que evita la aplicación de parámetros comunes de tratamiento que resulten excesivos e injustos, modulando la prestación en supuestos determinados para ajustar el tributo a la realidad económica actual, al tenor de una valoración particularizada de los principios de justicia tributaria. Décimo Quinto Tribunal Colegiado En Materia Administrativa Del Primer Circuito. Amparo en revisión 325/2010. Gerardo Nieto Martínez. 14 de octubre de 2010. Unanimidad de votos. Ponente: Armando Cortés Galván. Secretario: Gabriel Regis López. No. de Registro 163338. Semanario Judicial de la Federación y su Gaceta. Tomo XXXII. NovenaÉpoca. Instancia Tribunales Colegiados de Circuito. Materia Administrativa. Tesis aislada. Tesis I.15o.A.158 A. Diciembre, 2010. Pág. 1765.

Eficacia De Los Fines Extrafiscales A La Industria Del Tabaco. Un aspecto por de más relevante para la legitimación de las contribuciones con fines extrafiscales, es la evaluación de las metas y logros obtenidos con los recursos provenientes de este tipo de contribuciones. Pero si el Estado no ha logrado una mejoría verdadera en ese rubro, lo que en realidad está haciendo es "castigar" a un grupo de la población que ha contraído una enfermedad (tabaquismo), imponiéndole una carga la cual no tiene que ver con su capacidad contributiva, y que además no le va a ayudar a terminar con su problema de salud. Esto es, el Estado "victimiza" aún más a los fumadores de lo que las empresas de tabaco lo habían hecho. Al ser (los fines extrafiscales) razones que orientan a las leyes tributarias, resulta imperiosa la necesidad de que prevalezcan las garantías de justicia tributaria contenidas en la CPEUM. Ahora bien, cuando se hallen en conflicto estas garantías con los fines extrafiscales deberemos tomar en cuenta que la SCJN ponderará el sustento de tales fines, el tipo de contribución y, en caso de colisión de valores jurídicamente tutelados –por las leyes o la CPEUM–, deberá elegir el que perjudique al menor número de individuos, argumentando eficazmente su decisión.

Especialmente para los hogares de bajos ingresos, los recursos limitados que se gastan en tabaco compiten directamente con el gasto en salud, alimentación, educación y otras necesidades. Nuestro análisis de la ENIGH revela que los hogares fumadores del primer quintil de la población (el más pobre) dedicaron entre el 3.5% y el 4.1% de sus gastos totales a productos de tabaco en 2006 y 2008, respectivamente. Estos porcentajes son mayores que para cualquier otro quintil. Los datos de la ENIGH también muestran que los hogares fumadores de todos los quintiles gastaron relativamente menos en alimentos, salud y educación en 2008, en comparación con los hogares no fumadores. En esta lógica mercantil ,y para mantener el apego en el consumo, la industria tabacalera maneja la producción y venta de cigarrillos, la cual se realiza con base en tres niveles de consumo considerando el tipo de consumidor y el precio del cigarrillo, de allí que se reconozcan un nivel alto, en el que se ubica a los consumidores con recursos económicos suficientes para adquirir cigarrillos de precio alto, principalmente de marca internacional, con licencia de marca, comercializado en zonas urbanas y con grandes recursos publicitarios; un nivel medio, donde se ubica el consumidor con recursos necesarios para adquirir marcas preferentemente domésticas que se pueden adquirir en áreas semiurbanas y rurales; y un nivel bajo para el consumidor que tiene recursos suficientes para adquirir marcas locales, o bien cigarrillos sin filtro y con espacios de comercialización restringidos.

La Secretaría de Salud

De todos los problemas emergentes de salud pública, el tabaquismo ocupa un lugar especial. Se trata de una adicción que durante mucho tiempo fue socialmente tolerada. Hoy, sin embargo, hay evidencia científica que demuestra los graves daños a la salud que produce, no sólo a quienes fuman, sino también a aquellos que en forma involuntaria se ven expuestos al humo del tabaco. Una política fiscal saludable que eleve los impuestos al tabaco para desalentar su consumo, sobre todo en jóvenes, un control efectivo de la publicidad que tienda a su prohibición y un uso enérgico de la autoridad para impedir la venta de tabaco a menores de edad, así como la restricción de los sitios en que se permita fumar, ayudarán en la reducción del consumo.

RESULTADOS

El Tabaco y los Costos de Atención Médica

En México, como en la mayoría de los países, sólo se dispone de información limitada acerca de los costos asociados con el consumo de tabaco. Los estudios previos ofrecen un panorama incompleto de los costos totales del tabaquismo, pero es posible evaluar la magnitud de los costos mediante el análisis de los datos de las instituciones que conforman el sistema de seguridad social en el país. Un estudio de 2006 estimó los costos atribuibles al tabaquismo de la atención médica proporcionada por el Instituto Mexicano del Seguro Social (IMSS) (Cuadro 3.1, a continuación).* El IMSS cubre a casi el 46% de la población o 49 millones de personas. Aunque sólo se incluyeron cuatro enfermedades en el cálculo (infarto agudo de miocardio, enfermedad cerebrovascular, enfermedad pulmonar obstructiva crónica y cáncer de pulmón), los costos estimados del tratamiento de estas enfermedades fueron de al menos 7,100 millones de pesos (541 millones de dólares estadounidenses),? o 4.3% de los gastos operativos del IMSS en 2004.23 Los gastos totales en atención médica asociados con el tabaquismo en México se calcularon en 75,200 millones de pesos (5,700 millones de dólares estadounidenses) en 2008. Este cálculo se basa en los gastos de salud totales, los cuales equivalen al 6.2% del producto interno bruto (PIB) de México, y el supuesto de que los costos de tratamientos relacionados con el tabaquismo representan el 10% de todos los costos de atención médica. Desde enero de 2011, los productos de tabaco pagan un impuesto especial (Impuesto Especial sobre Producción y Servicios, IEPS) de 160% sobre el precio de venta al detallista y 0.35 pesos por cigarro. Este impuesto representa aproximadamente el 54% del precio de venta al público.

Los productos de tabaco también pagan el Impuesto al Valor Agregado (IVA) de 16% sobre el precio de venta al público. Este impuesto representa el 13.8%. En conjunto, el IEPS y el IVA representan alrededor del 68% del precio de venta al público en 2013. Los aumentos del IEPS a los tabacos labrados establecidos en décadas recientes han resultado en incrementos de la recaudación. En particular, desde enero de 2011 se han recaudado 63 mil 800 millones de pesos. En 2012, el gobierno mexicano recaudó 33 mil 400 millones de pesos por el IEPS a productos de tabaco, es decir, 6% más en términos reales respecto a la recaudación obtenida por el mismo concepto en 2011. Bajo otra perspectiva, el primer semestre de 2012 el gobierno mexicano captó 15% más en términos reales respecto a la recaudación obtenida por el mismo concepto en el primer semestre de 2010.

Impacto del IEPS en la Industria Tabacalera

Las tasas del IEPS-tabaco se han modificado frecuentemente desde su entrada en vigor en 1981. En el cuadro 7 se puede apreciar que para ese año, a los cigarros se les asignó una tasa de 139.3 por ciento y a los cigarros populares de 20.9 por ciento, mismas que se sostuvieron hasta el año 1985. En 1986 y 1987 se incrementaron hasta 180 por ciento para cigarros y 25 por ciento para cigarros populares. Como se observa, el impuesto al tabaco tiene tanto fines recaudatorios como extrafiscales, pues constituye un instrumento, aunque marginal, puede afectar el consumo de ese producto por incrementos en su tasa impositiva y, consecuentemente, en su precio final. Con el impuesto se busca limitar la tendencia al consumo. Las decisiones que se toman en relación con el impuesto al tabaco nunca son “neutrales”, debido a que cualquier incremento o disminución de la posibilidad de compra de tabaco se reflejará en el consumo final.

CONCLUSIONES

El gobierno debería implementar mecanismos que le permitieran encaminar los recursos obtenidos de las extrafiscalidades, ya que así podría ayudarse a solventar las deficiencias en el presupuesto de salud que atacan los problemas que se derivan de la fabricación, venta y consumo de productos que causan daños a la salud de la población mexicana. La industria tabacalera es de gran importancia a nivel mundial, ya que desde el cultivo del tabaco proporciona a los países en desarrollo importantes ingresos, además de los

ingresos fiscales a los gobiernos por el consumo de tabaco procesado en cigarros. Se prevé que en los próximos años continúe una tendencia descendente del consumo de tabaco, como se ha observado en los últimos cinco años lo cual generaría una sobre oferta y consecuentemente una disminución en el precio internacional del tabaco. En la industria tabacalera mexicana, la fabricación de cigarros es más importante que las actividades de beneficio de tabaco y fabricación de puros, ya que aporta el 90 por ciento del valor agregado de la industria y contribuye con 1.2 por ciento del PIB manufacturero y 4.3 por ciento del PIB del sector de Alimentos, Bebidas y Tabaco. En relación con los ingresos fiscales, la industria tabacalera se caracteriza por una considerable generación de éstos vía impuestos, tanto en los países en desarrollo como en los industrializados. La demanda de tabaco se concentra principalmente en los cigarrillos, dependiendo ello principalmente de la edad de la población, el ingreso económico del consumidor, el precio y la adicción a la nicotina. Actualmente la mayoría de los gobiernos gravan con un impuesto especial el consumo de tabaco, en México se aplica un impuesto al tabaco previsto en la Ley del IEPS, la cual prevé incrementos graduales de dicho impuesto durante el periodo 2002-2005, al término del cual los cigarros con filtro y los populares pagaron un mismo impuesto de 110 por ciento.

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BIOGRAFIA

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LA INTERPRETACIÓN DE LA EXENCIÓN FISCAL LEGISLATIVA A TRAVÉS DE ACCION DE INCONSTITUCIONALIDAD

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RESUMEN

El objeto de la investigación es el análisis de la sentencia y voto concurrente relativa a la acción de inconstitucionalidad 9/2003 resuelta por el pleno de la Suprema Corte de Justicia de la Nación (SCJN), en relación a la exención otorgada en materia del impuesto sobre la renta (ISR) de manera diferenciada a trabajadores al servicio de la federación y de las entidades federativas respecto de las gratificaciones, tales como el aguinaldo y la prima vacacional, prevista en el decreto legislativo de fecha 30 de Diciembre de 2002 que modifico el segundo párrafo, de la fracción XI, del numeral 109, de la ley del impuesto sobre la renta (LISR). El tipo de investigación que se efectuó es descriptiva y explicativa, empleando como herramienta de investigación el estudio de caso. Derivado del análisis efectuado se obtuvieron como resultados: la declaración de la inconstitucionalidad del segundo párrafo de la fracción XI del artículo 109 de la LISR en función de la violación a los principios de equidad fiscal y de jerarquía de leyes, previstos en los artículos 31, fracción IV y 133 de la Constitución Política de los Estados Unidos Mexicano (CPEUM), en función de la falta de justificación en la distinción en la aplicación de la exención para trabajadores del sector público y privado, sin ser óbice, se emitió voto concurrente que difirió del criterio señalando que la violación se encontraba en el otorgamiento de solo una parte de los trabajadores del sector público.

PALABRAS CLAVE: Inconstitucionalidad, Exención, Equidad Tributaria, Igualdad

INTERPRETATION OF LEGISLATIVE TAX EXEMPTION THROUGH ACTION UNCONSTITUTIONALITY

ABSTRACT

The object of the research is the analysis of the sentence and concurring on the unconstitutionality 9/2003 resolved by the full Supreme Court of Justice (SCJ) in relation to the exemption granted with respect to taxes income (ISR) differentially workers in the service of the federation and the states regarding bonuses, such as bonuses and vacation pay, under the legislative decree dated December 30, 2002 to modify the second paragraph of Section XI, of section 109 of the tax law on income (ITL). The type of research being conducted is descriptive and explanatory, using as a research tool case study. Derived from the preceding analysis were obtained as results: the declaration of the unconstitutionality of the second paragraph of section XI of Article 109 of the Income Tax based on the violation of the principles of fiscal equality and hierarchy of laws, under Articles 31, fraction IV and 133 of the Constitution of the United Mexican States (Constitution), based on the lack of justification for the distinction in the application of the exemption for workers in the public and private sector, without limitation, preference was issued concurring opinion that criterion differed noting that the violation was in granting only part of workers in the public sector.

KEYWORDS: Unconstitutional, Exemption, Tax Equity, Equality

INTRODUCCIÓN

A fin de poder comprender el tópico materia de esta investigación es importante dar a conocer al lector del presente documento los antecedentes que dieron origen a la sentencia materia de análisis, lo anterior a fin de presentar un contexto integral para quien pretenda comprender las teorías, conceptos y demás cuestiones doctrinales aquí planteadas. Ahora bien, la sentencia y el voto concurrente materia de análisis se dio a conocer con fecha 16 de Junio de 2003 en el Diario Oficial de la Federación (DOF) con la siguiente leyenda al rubro "Sentencia y voto concurrente relativos a la acción de inconstitucionalidad 9/2003, promovida por el Procurador General de la Republica (PGR) en contra del Congreso de la Unión y del Presidente Constitucional de los Estados Unidos Mexicanos", del contenido de dicha sentencia se desprende que el promovente fue el PGR que en ese momento histórico era el general Marcial Rafael Macedo de la Concha y las partes demandas eran los integrantes de la LVIII legislatura que estuvo en sesiones del año 2000 al 2003 y el presidente de la republica al cargo que para el caso era el Licenciado Vicente Fox Quesada de extracción panista (el denominado partido conservador en México), para la resolución de la controversia planteada en la acción de inconstitucional que fue materia de la sentencia del 16 de Junio de 2003, el pleno de la SCJN se integró con los siguientes ministros: Salvador Aguirre Anguiano, Genaro David Góngora Pimentel, Juventino V. Castro y Castro, Juan Díaz Romero, José Vicente Aguinaco Alemán, Guillermo I. Ortiz Mayagoitia, Humberto Román Palacios, Olga Sánchez Cordero, Juan N. Silva Meza y Mariano Azuela Güitrón.

Es importante señalar que las sesiones del pleno de la SCJN deben de estar integradas de 10 ministros y un presidente de la sesión, en el caso que nos ocupa solo estuvieron presentes 10 de los 11 ministros que integran la SCJN debido a que el ministro José de Jesús Gudiño Pelayo, estaba disfrutando de sus vacaciones, debido a que integró la Comisión de Receso del segundo periodo de sesiones de 2002. En dicha sesión el ministro Azuela Güitrón fungió como presidente, el ministro Román Palacios hizo las funciones de ponente y los secretarios en ese asunto fueron Pedro Alberto Nava Malagón y Víctor Miguel Bravo Melgoza (funcionarios de la corte). Como se advierte del título de la publicación del 16 de Junio de 2003 hubo un voto concurrente, el cual fue emitido por la ministra

Olga Sánchez Cordero, donde no obstante que se pronunció en acuerdo en la decisión de la declaración de inconstitucionalidad del segundo párrafo de la fracción XI del artículo 109 de la LISR, esta manifestó su disconformidad respecto de los argumentos que se tomaron en consideración para la declaración en comento, lo que dio lugar al citado voto concurrente. Una vez habiendo descrito el punto central del caso objeto del análisis y los elementos subjetivos de la cuestión es importante describir los hechos que sirven de antecedentes al estudio en comento. El 1o. de enero del año 2002 se publicó en el Diario Oficial de la Federación (DOF) la LISR, que en su artículo 109, fracción XI, segundo párrafo, establecía: "Articulo 109. No se pagará el impuesto sobre la renta por obtención de los siguientes ingresos: I. a X.… XI. Las gratificaciones que reciban los trabajadores de sus patrones, durante un año de calendario, hasta el equivalente del salario mínimo general del área geográfica del trabajador elevado a 30 días, cuando dichas gratificaciones se otorguen en forma general; así como las primas vacacionales que otorguen los patrones durante el año de calendario a sus trabajadores en forma general y la participación de los trabajadores en las utilidades de las empresas, hasta por el equivalente a 15 días de salario mínimo general del área geográfica del trabajador, por cada uno de los conceptos señalados.

Tratándose de primas dominicales, hasta por el equivalente de un salario mínimo general del área geográfica del trabajador por cada domingo que se labore. En el caso de los trabajadores al servicio de la Federación y de las Entidades Federativas, las gratificaciones que se otorguen anualmente o con diferente periodicidad a la mensual, en cualquier momento del año, de conformidad con las actividades y el servicio que desempeñen, siempre y cuando sean de carácter general, incluyendo, entre otras, al aguinaldo y a la prima vacacional. Por el excedente de los ingresos a que se refiere esta fracción se pagará el impuesto en los términos de este Título…". En la sesión privada celebrada el día 18 de noviembre de 2002, al resolver

diversos amparos en revisión, el Tribunal Pleno de esa SPCJN determinó la inconstitucionalidad de la exención del impuesto sobre la renta a los trabajadores de la Federación y de las Entidades Federativas respecto de las gratificaciones anuales o con periodicidad diferente a la mensual, prevista en el artículo 109, fracción XI, segundo párrafo de la Ley del Impuesto Sobre la Renta. Como resultado de dicha resolución, se emitieron, entre otras, las tesis jurisprudenciales tesis P./J. 47/2002, tesis P./J. 49/2002 y la tesis P./J. 50/2002, cuyos rubros se señalan a continuación:

Renta. Los trabajadores tanto de la iniciativa privada como de la federacion; los estados y municipios son sujetos del impuesto relativo, por los ingresos obtenidos con motivo de la prestacion "de un servicio personal subordinado. Renta. Ley del impuesto relativo, se encuentran en un plano de igualdad los trabajadores que prestan su servicio a un patron y quienes lo hacen al estado. Renta. El articulo 109, fraccion xi, penultimo parrafo, de la ley del impuesto relativo, es violatorio del principio de equidad tributaria, al otorgar un trato distinto a los trabajadores de la federacion y de las entidades federativas respecto de los trabajadores al servicio de la iniciativa privada. No obstante lo anterior, el 30 de diciembre de 2002 se publicó en el DOF el Decreto por el que se establecen, reforman, adicionan y derogan diversas disposiciones de la Ley del Impuesto Sobre la Renta y del Impuesto Sustitutivo del Crédito al Salario, en el cual está inserta la reforma al segundo párrafo, de la fracción XI, del artículo 109 de la citada

Ley, el cual prevé: Articulo 109. No se pagará el impuesto sobre la renta por la obtención de los siguientes ingresos: I. a X. … XI. … En el caso de los trabajadores sujetos a condiciones generales de trabajo, de la Federación y de las Entidades Federativas, las gratificaciones que se otorguen anualmente o con diferente periodicidad a la mensual, en cualquier momento del año, de conformidad con las actividades y el servicio que desempeñen, siempre y cuando sean de carácter general, incluyendo, entre otras, al aguinaldo y a la prima vacacional… En función de lo anterior es que el objetivo principal de la indagatoria es el análisis de la sentencia y voto concurrente relativa a la acción de inconstitucionalidad 9/2003 resuelta por el pleno de la SCJN promovida por el PGR Rafael Macedo de la Concha en contra del Congreso de la Unión y el Presidente de la república en México, en relación a la exención otorgada en materia del ISR de manera diferenciada a trabajadores al servicio de la federación y de las entidades federativas en relación a la exención otorgada a los trabajadores del sector privado respecto de las gratificaciones anuales o de periodicidad distinta a la mensual, tales como el aguinaldo y la prima vacacional, prevista en el decreto legislativo de fecha 30 de Diciembre de 2002 que modifico el segundo párrafo, de la fracción XI, del numeral 109, de la ley de la LISR respecto de la cual se emitió un voto concurrente por parte de la ministra de esa Corte Olga Sánchez Cordero, en donde no obstante, estuvo de acuerdo con la resolución de la acción de inconstitucionalidad, tuvo un criterio diverso en relación a los argumentos tomados en consideración a fin de la emisión del fallo, para lo cual se empleó como herramienta de investigación el estudio de caso.

REVISIÓN LITERARIA

La elaboración del apartado de revisión literario o marco teórico de un trabajo de investigación es la forma en que el investigador encuentra un conjunto congruente de enunciado o proposiciones que establecen las condiciones según las cuales se relacionan entre si los fenómenos empíricos y además ofrecen soluciones a un determinado grupo de problemas, en los que se ubican los que el investigador estudia, entonces será válido tomar las explicaciones, los supuestos y su metodología implícita (marco teórico) para trabajar con el problema. Así, el investigador encuentra un “marco” que limita y sostiene la investigación que está realizando, independientemente de que al concluir (la investigación) llegue a otros supuestos que superen a aquellos de los que partió para realizar su trabajo. (Lara Ramírez, Morán Rodríguez, De la Torre Lozano, & Castañeda Jiménez, 2004) En términos de lo que establece la SCJN la acción de inconstitucionalidad es un procedimiento que se tramita ante la SCJN cuando se considera que una norma general (ley o tratado internacional), no respeta lo que establece la CPEUM. La acción de inconstitucionalidad tiene por objeto garantizar que la Constitución Federal sea cumplida (principio de supremacía constitucional previsto el numeral 133 de la propia constitución).

Lo anterior da lugar a realizar una definición propia de manera brevemente de lo que es una acción de inconstitucionalidad y sus particularidades, en ese contexto se puede decir que una acción de inconstitucionalidad es un mecanismo del control de la constitucionalidad en relación a la emisión y aplicación de los actos de las autoridades, que al igual que el juicio de amparo se encuentra previsto en la CPEUM en las fracción II del artículo 105 de la CPEUM. Ahora bien y en relación a lo antes expuesto, resulta interesante establecer de manera clara la relación necesaria que debe existir entre las normas federales en las que se establecen tributos y los preceptos constitucionales contenidos en la carta magna, por tanto lo primero que hay que dejar claro es como debe de ser concebida una contribución desde la perspectiva de la CPUEM, por lo que necesariamente para dar una explicación respecto de la existencia de una obligación por parte de los mexicanos y todos los sujetos que se encuentren en la misma hipótesis de causación es a través de la constitución, toda vez que esta es la norma fundamental en donde se encuentran contenidos las bases de la existencia, organización y funcionamiento de los estados, que en este caso es el estado Mexicano, por lo que es fácil de comprender que cualquier otra disposición jurídica existente en el sistema legal en México se encuentra subordinado a las disposiciones contenidas en el pacto social de la constitución.

Por desgracia no existe en la CPEUM una definición de lo que debe entenderse como tributo o contribución, situación que haría verdaderamente fácil la tarea de su comprensión a la luz de las disposiciones constitucionales, siendo pues que la constitución solo se limita a señalar conforme a la fracción IV del artículo 31, que es obligación de los mexicanos contribuir para los gastos públicos, así de la Federación, como del Distrito Federal o del Estado y Municipio en que residan, de la manera proporcional y equitativa que dispongan las leyes. De lo señalado en el numeral de cita se pueden extraer las siguientes notas, que son la esencia de la noción constitucional del tributo, de modo tal que de faltar una de ellas no hay contribución, las notas a la que se hace referencia son las siguientes: prestación patrimonial, impuesta por el poder de imperio del estado, para financiar el gasto público. Es decir el estado impone al ciudadano la obligación de pagar en dinero o especie un tributo para poder financiar el ejercicio público, entonces si hay contribución se deben de cumplir básicamente con 3 exigencias, siendo esto un requisito sine quanon para poder hacer exigible el cumplimiento de la mencionada aportación en forma de un tributo al estado. (Jiménez González, 2014) Lo anteriormente descrito da nacimiento a lo que en la doctrina tributaria se conocen como principios constitucionales tributarios: de reserva de ley, de generalidad, de capacidad contributiva, de igualdad y de afectación a fines de cobertura del gasto público. Por lo que para efectos de esta investigación los tópicos se analizaran será la equidad tributaria como parte del principio de capacidad contributiva y el principio de igualdad en materia fiscal.

Equidad de las Contribuciones

En la fracción IV del citado artículo 31 de la CPEUM establece como uno de los requisitos constitucionales de las contribuciones el que se cobren estas de manera proporcional y equitativa, que básicamente radican en la idea fundamental de la igualdad ante la ley de todos los sujetos pasivos que se encuentren ante una misma hipótesis de causación, así como de estos de aportar para el gasto público en relación a su capacidad económica, ambos aspectos – la proporcionalidad y equidad- como lo señala Venegas Álvarez (2010) "se identifican con la capacidad contributiva, se trata del principio por el que la imposición se adecua a la aptitud económica personal y familiar del sujeto, en virtud de gravar hechos económicos, indicativos de una riqueza cierta y actual, que no resulta anulada por la imposición, de modo que produce un reparto socialmente justo en el pago de los gastos públicos" (P.64) En relación a lo anterior Reyes Altamirano, (2011) señala que la capacidad contributiva "consiste en la potencialidad económica del contribuyente, para contribuir al gasto público, en función de la riqueza poseída, producida o consumida o de los servicios requeridos del estado" (P.283) En ese contexto es que se puede afirmar que la lógica de tal existencia constitucional se halla en la naturaleza del tributo. Si este en principio y por mandato constitucional es un medio de cobertura financiera del gasto público, ha de caer sobre manifestaciones de riqueza, de no ser así

no estaría en condiciones de cumplir con tal cometido (Jiménez González, 2014) Ahora bien enfocándonos en la equidad tributaria, el fisco realizara el cobro de modo igualitario a todos los que se encuentren en el mismo supuesto tributario, a eso es a lo que se le llama equidad en materia fiscal. Gramaticalmente también se le concibe como "Atributo de la justicia, que cumple la función de corregir y enmendar el derecho escrito, restringiendo unas veces la generalidad de la ley y otras extendiéndola para suplir sus deficiencias, con el objeto de atenuar el rigor de la misma. Principio iscal que establece que un sistema impositivo es equitativo cuando las personas que se encuentran en las mismas condiciones, reciben el mismo trato, y las que se encuentran en diferentes condiciones son objeto de trato diferente. (Gómez Ruíz, 2012) Este derecho a contribuir de forma equitativa a los gastos públicos ha sido recogido constitucionalmente por casi todas las legislaciones europeas y americanas, como una garantía de los individuos, con independencia del principio doctrinal en el que se le inmersa. Con lo anterior encontramos reconocida constitucionalmente la exigencia de equidad en la forma de contribuir al gasto público del Estado y además, observamos un mandato que no sólo incumbe a los nacionales, sino que por interpretación doctrinal y jurisprudencial, también aplica a los extranjeros residentes en el país.

Al respecto, la Suprema Corte de Justicia de la Nación ha establecido que los extranjeros al colocarse en igualdad de circunstancias y dentro de la hipótesis jurídica que establece la carga tributaria, también quedaran sujetos al pago del tributo correspondiente al igual que los nacionales mexicanos. Con lo anterior se hace evidente lo comentado en el sentido de que la interpretación de los tribunales ha coincidido en que los extranjeros no están exentos de contribuir al gasto público del Estado, cuando la fuente de su riqueza se encuentra en el territorio nacional. (Gómez Ruíz, 2012) Lo anteriormente detallado en relación a la equidad da lugar a abordar el último de los temas torales del marco teórico de esta indagatoria que es lo atinente al principio de igualdad fiscal.

Igualdad Fiscal

El diccionario de la real academia española define a la igualdad ante la ley como el principio que reconoce a todos los ciudadanos capacidad para los mismos derechos. Ahora bien en términos generales la igualdad en México de modo general se encuentra contemplado en el artículo 1° de la carta magna, sin embargo se refiere a una igualdad general respecto al trato, derechos y obligaciones, lo que trasciende al ámbito de lo fiscal. En términos de los principios constitucionales en materia fiscal, la igualdad fiscal implica trato idéntico desde el punto de vista tributario a los iguales y desigual a los desiguales. Los iguales han de tributar conforme a los mismos supuestos de causación del tributo, la base gravable ha de determinarse de la misma manera, el pago ha de efectuarse conforme a la misma periodicidad, por ejemplo todos de forma mensual pero no unos de forma trimestral y otros de forma mensual, etc.(Jiménez González, 2014) Es decir no puede privilegiarse en materia impositiva a un individuo o grupos de individuos que como sujetos pasivos de la relación tributaria se encuentren en el mismo supuesto de causación que otros individuos, sin embargo, si la distinción se efectuara en función de que se sustenten en bases objetivas que justifiquen el tratamiento diferente entre una y otra categoría, y que pueden responder a finalidades económicas o sociales, razones de política fiscal o incluso extrafiscales, seria jurídicamente y constitucionalmente permitida tal y como lo ha sustentado la SCJN como en la Tesis: P./J. Página: 43, materia: administrativa, constitucional de la novena época, del pleno de la SCJN, dada a conocer en el semanario judicial de la federación y su gaceta, en el tomo V de fecha Junio de 1997 que al rubro señala:

Impuesto. Principio de Equidad Tributaria Previsto Por el Articulo 31, Fraccion Iv, Constitucional

Por ultimo pero no menos importante, resulta interesante definir teóricamente uno de los elementos columna vertebral de esta investigación, que para el caso concreto nos referimos a la exención tributaria. El diccionario de la real academia española tiene su propia definición de la palabra exención en términos fiscales la cual se define como ventaja fiscal de la que por ley se beneficia un contribuyente y en virtud de la cual es exonerado del pago total o parcial de un tributo. El fundamento de la exención en la CPEUM la

encontramos en el primer párrafo del Art. 28, al señalar, que en los Estados Unidos Mexicanos quedan prohibidos los monopolios, las prácticas monopolísticas, los estancos y las exenciones de impuestos en los términos y condiciones que fijan las leyes. La exención es una manifestación de la potestad tributaria, por tanto solo pueden ser establecidas a través de una ley y deben de ajustarse a los principios constitucionales que rigen las contribuciones. (Venegas Álvarez, 2010) En relación a ello Carrasco Iriarte, (2004) señala que "Conforme al art. 109 de la LISR, no se pagara el ISR por la obtención de los ingresos siguientes:…" Por tanto una exención es una distinción que se realiza de modo objetivo y justificado para extraer del supuesto de causación a determinados sujetos pasivos de la relación tributaria, debiendo al igual que en la imposición de gravámenes observar los mismos principios como la equidad e igualdad fiscal. El párrafo anterior da la oportunidad de señalar dos de las jurisprudencias emitidas por la SCJN en función de las cuales realiza el razonamiento lógico jurídico y su interpretación respecto de la equidad y la garantía de igualdad como fundamento sustancial de las exenciones que es aplicable para el caso del segundo párrafo de la fracción XI del artículo 109 de la LISR, la interpretación anterior, se encuentra contenida en las tesis jurisprudenciales números P./J. 47/2002 y P./J. 49/2002, emitidas por Pleno de SCJN, visibles en las páginas nueve y ocho respectivamente, del Tomo XVI, correspondiente a diciembre de dos mil dos, Novena Época del Semanario Judicial de la Federación y su Gaceta, cuyos rubros establecen lo siguiente:

Renta. Los trabajadores tanto de la iniciativa privada como de la federacion, los estados y municipios son sujetos del impuesto relativo, por los ingresos obtenidos con motivo de la prestacion de un servicio personal subordinado. Renta. Ley del impuesto relativo. Se encuentran en un plano de igualdad los trabajadores que prestan su servicio a un patron y quienes lo hacen al estado.

METODOLOGIA

Una de las partes más importantes dentro de una investigación es importante distinguir el método y la metodología empleados para darle curso a la investigación. En ese contexto se puede afirmar que el método se puede entender como lo señala Maurice Eyssautier de la Mora (2003) "la ruta que se sigue en las ciencias para alcanzar un fin propuesto" (P.100) por lo que para esta investigación se decidió emplear el método inductivo o deductivo debido a que este se emplea para el estudio de casos individuales a fin de llegar a una generalización o norma que aplique en términos generales (Maurice Eyssautier de la Mora, 2003), luego entonces, en ese contexto y entendiendo a la metodología como señala Maurice Eyssautier de la Mora (2003) como "El cuerpo de conocimientos que describe y analiza métodos para el avance de la investigación" (P.100), la metodología empleada para la realización de esta investigación fue la descriptiva, explicativa y el estudio de caso como herramienta de investigación, mismo que se puede definir como un instrumento de investigación que tuvo sus orígenes en la ciencia médica y psicología.

Derivado de lo anterior y en atención a la herramienta de investigación que se está empleando se establecen como teorías y conceptos fundamentales lo atinente la constitucionalidad, la equidad tributaria como parte del principio de capacidad contributiva, el principio de igualdad fiscal y la relación de estos principios con la figura de la exención. Las preguntas de investigación que se desprenden de la presente indagatoria son: ¿Cuáles fueron los conceptos de invalidez que el PGR hizo valer a fin de promover la acción de inconstitucionalidad? ¿Cuál fue la postura que tomaron los miembros del congreso de la unión respecto de los argumentos hechos valer por el procurador general de la república en la promoción de la acción de inconstitucionalidad?¿Cuál fue el pronunciamiento por parte del presidente de los estados unidos mexicanos respecto de los argumentos hechos valer por el procurador general de la república en la promoción de la acción de inconstitucionalidad?¿Cuáles fueron los argumentos en función de los cuales se basó la ministra Olga Sánchez Cordero para emitir su voto concurrente?

RESULTADOS

Después de haber realizado la investigación correspondiente, de haber analizado y reflexionado los hechos y argumentos de las partes dentro del procedimiento de la acción de inconstitucionalidad, se obtuvieron los siguientes resultados: Como ya se detalló en el apartado de introducción la acción de inconstitucionalidad se encuentra basada en los decretos de fecha 01 de Enero de 2002 y 30 de Diciembre de 2002 mediante los cuales se hizo modificación al segundo párrafo de la fracción XI del artículo 109 de la LISR Con base en lo anterior y con motivo de la sentencia 9/2003 que nos ocupa, cada una de las partes establecieron su postura, mismos que son los siguientes:

Procurador general de la república: Solicita en función de los criterios jurisprudenciales ya establecidos por la misma SCJN la declaración de inconstitucionalidad, debido a que violenta el principio de equidad tributaria consagrado en la fracción IV del artículo 31 de la CPEUM, ya que otorga un trato desigual y privilegiado a los servidores públicos frente a todos los trabajadores del país, no obstante, que se encuentran en la misma condición tributaria, por lo que debe declararse su invalidez con efectos generales a partir de la publicación de la sentencia correspondiente. Como consecuencia de la violación al artículo de la carta magna aludido también se considera violado el principio de supremacía constitucional del artículo 133 de la CPEUM.

Congreso de la Unión

Cámara de Senadores

Solicita el sobreseimiento de la solicitud de procedimiento de acción de inconstitucionalidad conforme en el artículo 60 de la Ley Reglamentaria de las fracciones I y II del artículo 105 de la CPEUM, por haberse interpuesto fuera del plazo. Que el Congreso de la Unión discutió, aprobó y expidió la norma general cuya invalidez se solicita, conforme a las formalidades y requisitos que rigen el procedimiento legislativo y de acuerdo con los artículos 71, 72 y 73, fracción VII, de la CPEUM. Que la exención de impuestos contemplada en la disposición legal cuya invalidez se solicita, atiende al principio de equidad tributaria consagrado en la fracción IV del artículo 31 de la Constitución Federal, ya que los trabajadores al servicio del Estado desarrollan una actividad imprescindible para el desarrollo y buen gobierno del País. Cámara de Diputados: Que el Congreso de la Unión discutió, aprobó y expidió la norma general cuya invalidez se solicita, conforme a las formalidades y requisitos que rigen el procedimiento legislativo de los artículos 71, 72 y 73, fracción VII, de la CPEUM. Que la reforma al segundo párrafo de la fracción XI del artículo 109 de la LISR, no contraviene los artículos 31, fracción IV y 133 de la CPEUM, debido a los derechos laborales que han logrado conquistar los trabajadores al servicio del Estado en sus luchas sindicales. Que la norma general cuestionada no es violatoria del principio de equidad tributaria consagrado en la fracción IV del artículo 31 de la CPEUM, ya que el congreso, al adicionar el apartado B del artículo 123 constitucional, estableció un régimen especial para los trabajadores al servicio del Estado. Que los criterios sustentados por la SCJN, en relación con el artículo 109, fracción XI, de la LISR, no son aplicables al caso concreto, toda vez que la interpretación se hizo sobre una disposición legal reformada. Que de acuerdo con la interpretación que debe darse a los apartados A y B del artículo 123, en relación con el artículo 31, fracción IV, ambos de la CPEUM, se aprecia no se vulnera el principio de equidad tributaria.

Presidente de la República

Que la disposición legal en cuestión sí viola el principio de equidad tributaria consagrado en el artículo 31, fracción IV, de la CPEU, ya que establece un régimen fiscal privilegiado para los trabajadores al servicio del Estado, sujetos a condiciones generales de trabajo, al considerar una exención ilimitada, y a los asalariados del sector privado, está restringida a treinta y quince días de salario mínimo, sin que para tal distinción exista en la LISR, disposición alguna de la que se desprenda que los trabajadores al servicio del

Estado, sujetos a condiciones generales, son de una categoría especial de contribuyentes; ni se justifica en la exposición de motivos de la iniciativa correspondiente, en los dictámenes de las comisiones legislativas o en las discusiones de las Cámaras en las que se sustentó la norma. Ministro que emitió el voto concurrente: Se pronuncia a favor de la declaración de inconstitucional pero no comparte la decisión de los ministros ya que estos declaran inconstitucional la reforma que nos ocupa en virtud de que no existe en la LISR de manera objetiva y justificada la distinción de categorías entre trabajadores al servicio del estado y los del sector privado, situación que no comparte la ministra ya que esta señala que la misma carta magna establece la distinción en el numeral 123 de la CPEUM. Lo que para ella es fundamento principal y que en efecto viola la equidad tributaria y el principio de igualdad fiscal es la cuestión relacionada con la distinción de los mismos trabajadores del estado (condiciones generales VS Confianza y/o otros). Decisión de la SCJN: Es procedente y fundada la acción de inconstitucionalidad, promovida por el Procurado, por lo tanto se declara la invalidez de la fracción XI, segundo párrafo, del artículo 109 de la LISR, publicada en el Diario Oficial de la Federación el 30 de Diciembre de 2002, siendo tomada la decisión por unanimidad.

CONCLUSIONES

Cada una de las partes establece sus posturas respecto de la solicitud de la declaración de inconstitucionalidad de la reforma al segundo párrafo de la fracción XI del artículo 109 de la LISR. Pero lo importante aquí es que la LISR hace la analogía en relación a los ingresos de los trabajadores al servicio del estado, lo que desde una óptica puramente contributiva, el ingreso del trabajador al servicio del estado tiene el mismo efecto que el ingreso del resto de los trabajadores del país, impacta positivamente en su patrimonio, lo que destruye el argumento de la categorización que se efectúa para efectos laborales y que es invocado como categorización para efectos fiscales en atención al principio de supremacía del numeral 133 de la CPEUM, ahora bien, en relación a los argumentos tomados en consideración por la mayoría de los miembros presentes del pleno de la SCJN, estos debieron tomado como argumento que apoyase la violación en la situación de la distinción que realizo el legislativo con la multicitada reforma respecto de trabajadores del estado.

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LA INTERPRETACIÓN DE LA EXENCIÓN FISCAL LEGISLATIVA A TRAVÉS DE ACCION DE INCONSTITUCIONALIDAD

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RESUMEN

El objeto de la investigación es el análisis de la sentencia y voto concurrente relativa a la acción de inconstitucionalidad 9/2003 resuelta por el pleno de la Suprema Corte de Justicia de la Nación (SCJN), en relación a la exención otorgada en materia del impuesto sobre la renta (ISR) de manera diferenciada a trabajadores al servicio de la federación y de las entidades federativas respecto de las gratificaciones, tales como el aguinaldo y la prima vacacional, prevista en el decreto legislativo de fecha 30 de Diciembre de 2002 que modifico el segundo párrafo, de la fracción XI, del numeral 109, de la ley del impuesto sobre la renta (LISR). El tipo de investigación que se efectuó es descriptiva y explicativa, empleando como herramienta de investigación el estudio de caso. Derivado del análisis efectuado se obtuvieron como resultados: la declaración de la inconstitucionalidad del segundo párrafo de la fracción XI del artículo 109 de la LISR en función de la violación a los principios de equidad fiscal y de jerarquía de leyes, previstos en los artículos 31, fracción IV y 133 de la Constitución Política de los Estados Unidos Mexicano (CPEUM), en función de la falta de justificación en la distinción en la aplicación de la exención para trabajadores del sector público y privado, sin ser óbice, se emitió voto concurrente que difirió del criterio señalando que la violación se encontraba en el otorgamiento de solo una parte de los trabajadores del sector público.

PALABRAS CLAVE: Inconstitucionalidad, Exención, Equidad Tributaria, Igualdad

INTERPRETATION OF LEGISLATIVE TAX EXEMPTION THROUGH ACTION UNCONSTITUTIONALITY

ABSTRACT

The object of the research is the analysis of the sentence and concurring on the unconstitutionality 9/2003 resolved by the full Supreme Court of Justice (SCJ) in relation to the exemption granted with respect to taxes income (ISR) differentially workers in the service of the federation and the states regarding bonuses, such as bonuses and vacation pay, under the legislative decree dated December 30, 2002 to modify the second paragraph of Section XI, of section 109 of the tax law on income (ITL). The type of research being conducted is descriptive and explanatory, using as a research tool case study. Derived from the preceding analysis were obtained as results: the declaration of the unconstitutionality of the second paragraph of section XI of Article 109 of the Income Tax based on the violation of the principles of fiscal equality and hierarchy of laws, under Articles 31, fraction IV and 133 of the Constitution of the United Mexican States (Constitution), based on the lack of justification for the distinction in the application of the exemption for workers in the public and private sector, without limitation, preference was issued concurring opinion that criterion differed noting that the violation was in granting only part of workers in the public sector.

KEYWORDS: Unconstitutional, Exemption, Tax Equity, Equality

INTRODUCCIÓN

A fin de poder comprender el tópico materia de esta investigación es importante dar a conocer al lector del presente documento los antecedentes que dieron origen a la sentencia materia de análisis, lo anterior a fin de presentar un contexto integral para quien pretenda comprender las teorías, conceptos y demás cuestiones doctrinales aquí planteadas. Ahora bien, la sentencia y el voto concurrente materia de análisis se dio a conocer con fecha 16 de Junio de 2003 en el Diario Oficial de la Federación (DOF) con la siguiente leyenda al rubro "Sentencia y voto concurrente relativos a la acción de inconstitucionalidad 9/2003, promovida por el Procurador General de la Republica (PGR) en contra del Congreso de la Unión y del Presidente Constitucional de los Estados Unidos Mexicanos", del contenido de dicha sentencia se desprende que el promovente fue el PGR que en ese momento histórico era el general Marcial Rafael Macedo de la Concha y las partes demandas eran los integrantes de la LVIII legislatura que estuvo en sesiones del año 2000 al 2003 y el presidente de la republica al cargo que para el caso era el Licenciado Vicente Fox Quesada de extracción panista (el denominado partido conservador en México), para la resolución de la controversia planteada en la acción de inconstitucional que fue materia de la sentencia del 16 de Junio de 2003, el pleno de la SCJN se integró con los siguientes ministros: Salvador Aguirre Anguiano, Genaro David Góngora Pimentel, Juventino V. Castro y Castro, Juan Díaz Romero, José Vicente Aguinaco Alemán, Guillermo I. Ortiz Mayagoitia, Humberto Román Palacios, Olga Sánchez Cordero, Juan N. Silva Meza y Mariano Azuela Güitrón.

Es importante señalar que las sesiones del pleno de la SCJN deben de estar integradas de 10 ministros y un presidente de la sesión, en el caso que nos ocupa solo estuvieron presentes 10 de los 11 ministros que integran la SCJN debido a que el ministro José de Jesús Gudiño Pelayo, estaba disfrutando de sus vacaciones, debido a que integró la Comisión de Receso del segundo periodo de sesiones de 2002. En dicha sesión el ministro Azuela Güitrón fungió como presidente, el ministro Román Palacios hizo las funciones de ponente y los secretarios en ese asunto fueron Pedro Alberto Nava Malagón y Víctor Miguel Bravo Melgoza (funcionarios de la corte). Como se advierte del título de la publicación del 16 de Junio de 2003 hubo un voto concurrente, el cual fue emitido por la ministra Olga Sánchez Cordero, donde no obstante que se pronunció en acuerdo en la decisión de la declaración de inconstitucionalidad del segundo párrafo de la fracción XI del artículo 109 de la LISR, esta manifestó su disconformidad respecto de los argumentos que se tomaron en consideración para la declaración en comento, lo que dio lugar al citado voto concurrente. Una vez habiendo descrito el punto central del caso objeto del análisis y los elementos subjetivos de la cuestión es importante describir los hechos que sirven de antecedentes al estudio en comento. El 1o. de enero del año 2002 se publicó en el Diario Oficial de la Federación (DOF) la LISR, que en su artículo 109, fracción XI, segundo párrafo, establecía: "Articulo 109. No se pagará el impuesto sobre la renta por obtención de los siguientes ingresos: I. a X.… XI.

Las gratificaciones que reciban los trabajadores de sus patrones, durante un año de calendario, hasta el equivalente del salario mínimo general del área geográfica del trabajador elevado a 30 días, cuando dichas gratificaciones se otorguen en forma general; así como las primas vacacionales que otorguen los patrones durante el año de calendario a sus trabajadores en forma general y la participación de los trabajadores en las utilidades de las empresas, hasta por el equivalente a 15 días de salario mínimo general del área geográfica del trabajador, por cada uno de los conceptos señalados. Tratándose de primas dominicales, hasta por el equivalente de un salario mínimo general del área geográfica del trabajador por cada domingo que se labore. En el caso de los trabajadores al servicio de la Federación y de las Entidades Federativas, las gratificaciones que se otorguen anualmente o con diferente periodicidad a la mensual, en cualquier momento del año, de conformidad con las actividades y el servicio que desempeñen, siempre y cuando sean de carácter general, incluyendo, entre otras, al aguinaldo y a la prima vacacional. Por el excedente de los ingresos a que se refiere esta fracción se pagará el impuesto en los términos de este Título…". En la sesión privada celebrada el día 18 de noviembre de 2002, al resolver diversos amparos en revisión, el Tribunal Pleno de esa SPCJN determinó la inconstitucionalidad de la exención del impuesto sobre la renta a los

trabajadores de la Federación y de las Entidades Federativas respecto de las gratificaciones anuales o con periodicidad diferente a la mensual, prevista en el artículo 109, fracción XI, segundo párrafo de la Ley del Impuesto Sobre la Renta. Como resultado de dicha resolución, se emitieron, entre otras, las tesis jurisprudenciales tesis P./J. 47/2002, tesis P./J. 49/2002 y la tesis P./J. 50/2002, cuyos rubros se señalan a continuación:

Renta. Los trabajadores tanto de la iniciativa privada como de la federacion; los estados y municipios son sujetos del impuesto relativo, por los ingresos obtenidos con motivo de la prestacion "de un servicio personal subordinado.

Renta. Ley del impuesto relativo, se encuentran en un plano de igualdad los trabajadores que prestan su servicio a un patron y quienes lo hacen al estado.

Renta. El articulo 109, fraccion xi, penultimo parrafo, de la ley del impuesto relativo, es violatorio del principio de equidad tributaria, al otorgar un trato distinto a los trabajadores de la federacion y de las entidades federativas respecto de los trabajadores al servicio de la iniciativa privada.

No obstante lo anterior, el 30 de diciembre de 2002 se publicó en el DOF el Decreto por el que se establecen, reforman, adicionan y derogan diversas disposiciones de la Ley del Impuesto Sobre la Renta y del Impuesto Sustitutivo del Crédito al Salario, en el cual está inserta la reforma al segundo párrafo, de la fracción XI, del artículo 109 de la citada Ley, el cual prevé: Articulo 109. No se pagará el impuesto sobre la renta por la obtención de los siguientes ingresos: I. a X. … XI. … En el caso de los trabajadores sujetos a condiciones generales de trabajo, de la Federación y de las Entidades Federativas, las gratificaciones que se otorguen anualmente o con diferente periodicidad a la mensual, en cualquier momento del año, de conformidad con las actividades y el servicio que desempeñen, siempre y cuando sean de carácter general, incluyendo, entre otras, al aguinaldo y a la prima vacacional…

En función de lo anterior es que el objetivo principal de la indagatoria es el análisis de la sentencia y voto concurrente relativa a la acción de inconstitucionalidad 9/2003 resuelta por el pleno de la SCJN promovida por el PGR Rafael Macedo de la Concha en contra del Congreso de la Unión y el Presidente de la república en México, en relación a la exención otorgada en materia del ISR de manera diferenciada a trabajadores al servicio de la federación y de las entidades federativas en relación a la exención otorgada a los trabajadores del sector privado respecto de las gratificaciones anuales o de periodicidad distinta a la mensual, tales como el aguinaldo y la prima vacacional, prevista en el decreto legislativo de fecha 30 de Diciembre de 2002 que modifico el segundo párrafo, de la fracción XI, del numeral 109, de la ley de la LISR respecto de la cual se emitió un voto concurrente por parte de la ministra de esa Corte Olga Sánchez Cordero, en donde no obstante, estuvo de acuerdo con la resolución de la acción de inconstitucionalidad, tuvo un criterio diverso en relación a los argumentos tomados en consideración a fin de la emisión del fallo, para lo cual se empleó como herramienta de investigación el estudio de caso.

REVISIÓN LITERARIA

La elaboración del apartado de revisión literario o marco teórico de un trabajo de investigación es la forma en que el investigador encuentra un conjunto congruente de enunciado o proposiciones que establecen las condiciones según las cuales se relacionan entre si los fenómenos empíricos y además ofrecen soluciones a un determinado grupo de problemas, en los que se ubican los que el investigador estudia, entonces será válido tomar las explicaciones, los supuestos y su metodología implícita (marco teórico) para trabajar con el problema. Así, el investigador encuentra un “marco” que limita y sostiene la investigación que está realizando, independientemente de que al concluir (la investigación) llegue a otros supuestos que superen a aquellos de los que partió para realizar su trabajo. (Lara Ramírez, Morán Rodríguez, De la Torre Lozano, & Castañeda Jiménez, 2004) En términos de lo que establece la SCJN la acción de inconstitucionalidad es

un procedimiento que se tramita ante la SCJN cuando se considera que una norma general (ley o tratado internacional), no respeta lo que establece la CPEUM. La acción de inconstitucionalidad tiene por objeto garantizar que la Constitución Federal sea cumplida (principio de supremacía constitucional previsto el numeral 133 de la propia constitución).

Lo anterior da lugar a realizar una definición propia de manera brevemente de lo que es una acción de inconstitucionalidad y sus particularidades, en ese contexto se puede decir que una acción de inconstitucionalidad es un mecanismo del control de la constitucionalidad en relación a la emisión y aplicación de los actos de las autoridades, que al igual que el juicio de amparo se encuentra previsto en la CPEUM en las fracción II del artículo 105 de la CPEUM. Ahora bien y en relación a lo antes expuesto, resulta interesante establecer de manera clara la relación necesaria que debe existir entre las normas federales en las que se establecen tributos y los preceptos constitucionales contenidos en la carta magna, por tanto lo primero que hay que dejar claro es como debe de ser concebida una contribución desde la perspectiva de la CPUEM, por lo que necesariamente para dar una explicación respecto de la existencia de una obligación por parte de los mexicanos y todos los sujetos que se encuentren en la misma hipótesis de causación es a través de la constitución, toda vez que esta es la norma fundamental en donde se encuentran contenidos las bases de la existencia, organización y funcionamiento de los estados, que en este caso es el estado Mexicano, por lo que es fácil de comprender que cualquier otra disposición jurídica existente en el sistema legal en México se encuentra subordinado a las disposiciones contenidas en el pacto social de la constitución.

Por desgracia no existe en la CPEUM una definición de lo que debe entenderse como tributo o contribución, situación que haría verdaderamente fácil la tarea de su comprensión a la luz de las disposiciones constitucionales, siendo pues que la constitución solo se limita a señalar conforme a la fracción IV del artículo 31, que es obligación de los mexicanos contribuir para los gastos públicos, así de la Federación, como del Distrito Federal o del Estado y Municipio en que residan, de la manera proporcional y equitativa que dispongan las leyes. De lo señalado en el numeral de cita se pueden extraer las siguientes notas, que son la esencia de la noción constitucional del tributo, de modo tal que de faltar una de ellas no hay contribución, las notas a la que se hace referencia son las siguientes: prestación patrimonial, impuesta por el poder de imperio del estado, para financiar el gasto público. Es decir el estado impone al ciudadano la obligación de pagar en dinero o especie un tributo para poder financiar el ejercicio público, entonces si hay contribución se deben de cumplir básicamente con 3 exigencias, siendo esto un requisito sine quanon para poder hacer exigible el cumplimiento de la mencionada aportación en forma de un tributo al estado. (Jiménez González, 2014) Lo anteriormente descrito da nacimiento a lo que en la doctrina tributaria se conocen como principios constitucionales tributarios: de reserva de ley, de generalidad, de capacidad contributiva, de igualdad y de afectación a fines de cobertura del gasto público. Por lo que para efectos de esta investigación los tópicos se analizaran será la equidad tributaria como parte del principio de capacidad contributiva y el principio de igualdad en materia fiscal.

Equidad de las Contribuciones.

En la fracción IV del citado artículo 31 de la CPEUM establece como uno de los requisitos constitucionales de las contribuciones el que se cobren estas de manera proporcional y equitativa, que básicamente radican en la idea fundamental de la igualdad ante la ley de todos los sujetos pasivos que se encuentren ante una misma hipótesis de causación, así como de estos de aportar para el gasto público en relación a su capacidad económica, ambos aspectos – la proporcionalidad y equidad- como lo señala Venegas Álvarez (2010) "se identifican con la capacidad contributiva, se trata del principio por el que la imposición se adecua a la aptitud económica personal y familiar del sujeto, en virtud de gravar hechos económicos, indicativos de una riqueza cierta y actual, que no resulta anulada por la imposición, de modo que produce un reparto socialmente justo en el pago de los gastos públicos" (P.64) En relación a lo anterior Reyes Altamirano, (2011) señala que la capacidad contributiva "consiste en la potencialidad económica del contribuyente, para

contribuir al gasto público, en función de la riqueza poseída, producida o consumida o de los servicios requeridos del estado" (P.283) En ese contexto es que se puede afirmar que la lógica de tal existencia constitucional se halla en la naturaleza del tributo. Si este en principio y por mandato constitucional es un medio de cobertura financiera del gasto público, ha de caer sobre manifestaciones de riqueza, de no ser así no estaría en condiciones de cumplir con tal cometido (Jiménez González, 2014) Ahora bien enfocándonos en la equidad tributaria, el fisco realizara el cobro de modo igualitario a todos los que se encuentren en el mismo supuesto tributario, a eso es a lo que se le llama equidad en materia fiscal. Gramaticalmente también se le concibe como "Atributo de la justicia, que cumple la función de corregir y enmendar el derecho escrito, restringiendo unas veces la generalidad de la ley y otras extendiéndola para suplir sus deficiencias, con el objeto de atenuar el rigor de la misma. Principio iscal que establece que un sistema impositivo es equitativo cuando las personas que se encuentran en las mismas condiciones, reciben el mismo trato, y las que se encuentran en diferentes condiciones son objeto de trato diferente. (Gómez Ruíz, 2012)

Este derecho a contribuir de forma equitativa a los gastos públicos ha sido recogido constitucionalmente por casi todas las legislaciones europeas y americanas, como una garantía de los individuos, con independencia del principio doctrinal en el que se le inmersa. Con lo anterior encontramos reconocida constitucionalmente la exigencia de equidad en la forma de contribuir al gasto público del Estado y además, observamos un mandato que no sólo incumbe a los nacionales, sino que por interpretación doctrinal y jurisprudencial, también aplica a los extranjeros residentes en el país. Al respecto, la Suprema Corte de Justicia de la Nación ha establecido que los extranjeros al colocarse en igualdad de circunstancias y dentro de la hipótesis jurídica que establece la carga tributaria, también quedaran sujetos al pago del tributo correspondiente al igual que los nacionales mexicanos. Con lo anterior se hace evidente lo comentado en el sentido de que la interpretación de los tribunales ha coincidido en que los extranjeros no están exentos de contribuir al gasto público del Estado, cuando la fuente de su riqueza se encuentra en el territorio nacional. (Gómez Ruíz, 2012) Lo anteriormente detallado en relación a la equidad da lugar a abordar el último de los temas torales del marco teórico de esta indagatoria que es lo atinente al principio de igualdad fiscal.

Igualdad fiscal

El diccionario de la real academia española define a la igualdad ante la ley como el principio que reconoce a todos los ciudadanos capacidad para los mismos derechos. Ahora bien en términos generales la igualdad en México de modo general se encuentra contemplado en el artículo 1° de la carta magna, sin embargo se refiere a una igualdad general respecto al trato, derechos y obligaciones, lo que trasciende al ámbito de lo fiscal. En términos de los principios constitucionales en materia fiscal, la igualdad fiscal implica trato idéntico desde el punto de vista tributario a los iguales y desigual a los desiguales. Los iguales han de tributar conforme a los mismos supuestos de causación del tributo, la base gravable ha de determinarse de la misma manera, el pago ha de efectuarse conforme a la misma periodicidad, por ejemplo todos de forma mensual pero no unos de forma trimestral y otros de forma mensual, etc.(Jiménez González, 2014) Es decir no puede privilegiarse en materia impositiva a un individuo o grupos de individuos que como sujetos pasivos de la relación tributaria se encuentren en el mismo supuesto de causación que otros individuos, sin embargo, si la distinción se efectuara en función de que se sustenten en bases objetivas que justifiquen el tratamiento diferente entre una y otra categoría, y que pueden responder a finalidades económicas o sociales, razones de política fiscal o incluso extrafiscales, seria jurídicamente y constitucionalmente permitida tal y como lo ha sustentado la SCJN como en la Tesis: P./J. Página: 43, materia: administrativa, constitucional de la novena época, del pleno de la SCJN, dada a conocer en el semanario judicial de la federación y su gaceta, en el tomo V de fecha Junio de 1997 que al rubro señala:

Impuesto. Principio de Equidad Tributaria Previsto Por el Articulo 31, Fraccion Iv, Constitucional.

Por ultimo pero no menos importante, resulta interesante definir teóricamente uno de los elementos columna vertebral de esta investigación, que para el caso concreto nos referimos a la exención tributaria.

El diccionario de la real academia española tiene su propia definición de la palabra exención en términos fiscales la cual se define como ventaja fiscal de la que por ley se beneficia un contribuyente y en virtud de la cual es exonerado del pago total o parcial de un tributo. El fundamento de la exención en la CPEUM la encontramos en el primer párrafo del Art. 28, al señalar, que en los Estados Unidos Mexicanos quedan prohibidos los monopolios, las prácticas monopolísticas, los estancos y las exenciones de impuestos en los términos y condiciones que fijan las leyes. La exención es una manifestación de la potestad tributaria, por tanto solo pueden ser establecidas a través de una ley y deben de ajustarse a los principios constitucionales que rigen las contribuciones. (Venegas Álvarez, 2010)

En relación a ello Carrasco Iriarte, (2004) señala que "Conforme al art. 109 de la LISR, no se pagara el ISR por la obtención de los ingresos siguientes:…" Por tanto una exención es una distinción que se realiza de modo objetivo y justificado para extraer del supuesto de causación a determinados sujetos pasivos de la relación tributaria, debiendo al igual que en la imposición de gravámenes observar los mismos principios como la equidad e igualdad fiscal. El párrafo anterior da la oportunidad de señalar dos de las jurisprudencias emitidas por la SCJN en función de las cuales realiza el razonamiento lógico jurídico y su interpretación respecto de la equidad y la garantía de igualdad como fundamento sustancial de las exenciones que es aplicable para el caso del segundo párrafo de la fracción XI del artículo 109 de la LISR, la interpretación anterior, se encuentra contenida en las tesis jurisprudenciales números P./J. 47/2002 y P./J. 49/2002, emitidas por Pleno de SCJN, visibles en las páginas nueve y ocho respectivamente, del Tomo XVI, correspondiente a diciembre de dos mil dos, Novena Época del Semanario Judicial de la Federación y su Gaceta, cuyos rubros establecen lo siguiente:

Renta. Los trabajadores tanto de la iniciativa privada como de la federacion, los estados y municipios son sujetos del impuesto relativo, por los ingresos obtenidos con motivo de la prestacion de un servicio personal subordinado. Renta. Ley del impuesto relativo. Se encuentran en un plano de igualdad los trabajadores que prestan su servicio a un patron y quienes lo hacen al estado.

METODOLOGIA

Una de las partes más importantes dentro de una investigación es importante distinguir el método y la metodología empleados para darle curso a la investigación. En ese contexto se puede afirmar que el método se puede entender como lo señala Maurice Eyssautier de la Mora (2003) "la ruta que se sigue en las ciencias para alcanzar un fin propuesto" (P.100) por lo que para esta investigación se decidió emplear el método inductivo o deductivo debido a que este se emplea para el estudio de casos individuales a fin de llegar a una generalización o norma que aplique en términos generales (Maurice Eyssautier de la Mora, 2003), luego entonces, en ese contexto y entendiendo a la metodología como señala Maurice Eyssautier de la Mora (2003) como "El cuerpo de conocimientos que describe y analiza métodos para el avance de la investigación" (P.100), la metodología empleada para la realización de esta investigación fue la descriptiva, explicativa y el estudio de caso como herramienta de investigación, mismo que se puede definir como un instrumento de investigación que tuvo sus orígenes en la ciencia médica y psicología. Derivado de lo anterior y en atención a la herramienta de investigación que se está empleando se establecen como teorías y conceptos fundamentales lo atinente la constitucionalidad, la equidad tributaria como parte del principio de capacidad contributiva, el principio de igualdad fiscal y la relación de estos principios con la figura de la exención. Las preguntas de investigación que se desprenden de la presente indagatoria son: ¿Cuáles fueron los conceptos de invalidez que el PGR hizo valer a fin de promover la acción de inconstitucionalidad? ¿Cuál fue la postura que tomaron los miembros del congreso de la unión respecto de los argumentos hechos valer por el procurador general de la república en la promoción de la acción de inconstitucionalidad?¿Cuál fue el pronunciamiento por parte del presidente de los estados unidos

mexicanos respecto de los argumentos hechos valer por el procurador general de la república en la promoción de la acción de inconstitucionalidad?¿Cuáles fueron los argumentos en función de los cuales se basó la ministra Olga Sánchez Cordero para emitir su voto concurrente?

RESULTADOS

Después de haber realizado la investigación correspondiente, de haber analizado y reflexionado los hechos y argumentos de las partes dentro del procedimiento de la acción de inconstitucionalidad, se obtuvieron los siguientes resultados: Como ya se detalló en el apartado de introducción la acción de inconstitucionalidad se encuentra basada en los decretos de fecha 01 de Enero de 2002 y 30 de Diciembre de 2002 mediante los cuales se hizo modificación al segundo párrafo de la fracción XI del artículo 109 de la LISR Con base en lo anterior y con motivo de la sentencia 9/2003 que nos ocupa, cada una de las partes establecieron su postura, mismos que son los siguientes:

Procurador General de la República

Solicita en función de los criterios jurisprudenciales ya establecidos por la misma SCJN la declaración de inconstitucionalidad, debido a que violenta el principio de equidad tributaria consagrado en la fracción IV del artículo 31 de la CPEUM, ya que otorga un trato desigual y privilegiado a los servidores públicos frente a todos los trabajadores del país, no obstante, que se encuentran en la misma condición tributaria, por lo que debe declararse su invalidez con efectos generales a partir de la publicación de la sentencia correspondiente. Como consecuencia de la violación al artículo de la carta magna aludido también se considera violado el principio de supremacía constitucional del artículo 133 de la CPEUM.

Congreso de la Unión

Cámara de Senadores

Solicita el sobreseimiento de la solicitud de procedimiento de acción de inconstitucionalidad conforme en el artículo 60 de la Ley Reglamentaria de las fracciones I y II del artículo 105 de la CPEUM, por haberse interpuesto fuera del plazo. Que el Congreso de la Unión discutió, aprobó y expidió la norma general cuya invalidez se solicita, conforme a las formalidades y requisitos que rigen el procedimiento legislativo y de acuerdo con los artículos 71, 72 y 73, fracción VII, de la CPEUM. Que la exención de impuestos contemplada en la disposición legal cuya invalidez se solicita, atiende al principio de equidad tributaria consagrado en la fracción IV del artículo 31 de la Constitución Federal, ya que los trabajadores al servicio del Estado desarrollan una actividad imprescindible para el desarrollo y buen gobierno del País.

Cámara de Diputados

Que el Congreso de la Unión discutió, aprobó y expidió la norma general cuya invalidez se solicita, conforme a las formalidades y requisitos que rigen el procedimiento legislativo de los artículos 71, 72 y 73, fracción VII, de la CPEUM. Que la reforma al segundo párrafo de la fracción XI del artículo 109 de la LISR, no contraviene los artículos 31, fracción IV y 133 de la CPEUM, debido a los derechos laborales que han logrado conquistar los trabajadores al servicio del Estado en sus luchas sindicales. Que la norma general cuestionada no es violatoria del principio de equidad tributaria consagrado en la fracción IV del artículo 31 de la CPEUM, ya que el congreso, al adicionar el apartado B del artículo 123 constitucional, estableció un régimen especial para los trabajadores al servicio del Estado. Que los criterios sustentados por la SCJN, en relación con el artículo 109, fracción XI, de la LISR, no son aplicables al caso concreto, toda vez que la interpretación se hizo sobre una disposición legal reformada.
Que de acuerdo con la interpretación que debe darse a los apartados A y B del artículo 123, en relación con el artículo 31, fracción IV, ambos de la CPEUM, se aprecia no se vulnera el principio de equidad tributaria.

Presidente de la República

Que la disposición legal en cuestión sí viola el principio de equidad tributaria consagrado en el artículo 31, fracción IV, de la CPEU, ya que establece un régimen fiscal privilegiado para los trabajadores al servicio del Estado, sujetos a condiciones generales de trabajo, al considerar una exención ilimitada, y a los asalariados del sector privado, está restringida a treinta y quince días de salario mínimo, sin que para tal distinción exista en la LISR, disposición alguna de la que se desprenda que los trabajadores al servicio del Estado, sujetos a condiciones generales, son de una categoría especial de contribuyentes; ni se justifica en la exposición de motivos de la iniciativa correspondiente, en los dictámenes de las comisiones legislativas o en las discusiones de las Cámaras en las que se sustentó la norma.

Ministro que emitió el voto concurrente: Se pronuncia a favor de la declaración de inconstitucional pero no comparte la decisión de los ministros ya que estos declaran inconstitucional la reforma que nos ocupa en virtud de que no existe en la LISR de manera objetiva y justificada la distinción de categorías entre trabajadores al servicio del estado y los del sector privado, situación que no comparte la ministra ya que esta señala que la misma carta magna establece la distinción en el numeral 123 de la CPEUM. Lo que para ella es fundamento principal y que en efecto viola la equidad tributaria y el principio de igualdad fiscal es la cuestión relacionada con la distinción de los mismos trabajadores del estado (condiciones generales VS Confianza y/o otros). Decisión de la SCJN: Es procedente y fundada la acción de inconstitucionalidad, promovida por el Procurado, por lo tanto se declara la invalidez de la fracción XI, segundo párrafo, del artículo 109 de la LISR, publicada en el Diario Oficial de la Federación el 30 de Diciembre de 2002, siendo tomada la decisión por unanimidad.

CONCLUSIONES

Cada una de las partes establece sus posturas respecto de la solicitud de la declaración de inconstitucionalidad de la reforma al segundo párrafo de la fracción XI del artículo 109 de la LISR. Pero lo importante aquí es que la LISR hace la analogía en relación a los ingresos de los trabajadores al servicio del estado, lo que desde una óptica puramente contributiva, el ingreso del trabajador al servicio del estado tiene el mismo efecto que el ingreso del resto de los trabajadores del país, impacta positivamente en su patrimonio, lo que destruye el argumento de la categorización que se efectúa para efectos laborales y que es invocado como categorización para efectos fiscales en atención al principio de supremacía del numeral 133 de la CPEUM, ahora bien, en relación a los argumentos tomados en consideración por la mayoría de los miembros presentes del pleno de la SCJN, estos debieron tomado como argumento que apoyase la violación en la situación de la distinción que realizo el legislativo con la multicitada reforma respecto de trabajadores del estado.

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ANÁLISIS DE LAS ESTRATEGIAS ACTUALES DE TURISMO SUSTENTABLE EN COZUMEL, QUINTANA ROO

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RESUMEN

El propósito de esta investigación es realizar un análisis de las estrategias actuales de turismo sustentable en Cozumel Quintana Roo, mediante el modelo denominado "Sustainability SWOT" (sSWOT). Los ejes del modelo y que son desarrollados en la presente investigación son los siguientes: Dónde empezar, retos ambientales, amenazas, oportunidades, fortalezas, debilidades, qué priorizar, y dónde actuar. El tipo de estudio es exploratorio, descriptivo y explicativo, el diseño del trabajo de investigación es no experimental. Para la recolección de datos, se realizaron 60 entrevistas semiestructuradas a una muestra no probabilística del tipo intencional por cuotas en la Isla de Cozumel. Los resultados destacan que los retos sustentables involucran a todos los sectores de la población, empresarios, instituciones públicas, instituciones educativas, Organizaciones No Gubernamentales, y sociedad en general, por lo que la sustentabilidad es un trabajo de todos.

PALABRAS CLAVE: Estratégia, Turismo, Cozumel, Sustentabilidad, SSWOT

AN ANALYSIS OF CURRENT SUSTAINABLE TOURISM STRATEGIES IN COZUMEL

ABSTRACT

The purpose of this research is to analyze the current strategies of sustainable tourism in Cozumel Quintana Roo, using the model called "Sustainability SWOT" (sSWOT). The axes of the model and are developed in this research are: Where to start, environmental challenges, threats, opportunities, strengths, weaknesses, what to prioritize and where to act. The type of study is exploratory, descriptive and explanatory, design research is not experimental. To collect date, 60 semi-structured interviews with a nonrandom sample of type quota intentional on the island of Cozumel were made. The results highlight challenges that sustainable involve all sectors of the population, entrepreneurs, public institutions, educational institutions, NGOs, and society in general, so that sustainability is everyone's job.

JEL: M1, M2, O21, O22, Q56

KEYWORDS: Strategy, Tourism, Cozumel, Sustainability, SSWOT

INTRODUCCIÓN

El turismo sustentable ganó espacio en el mundo del turismo en los últimos años de forma que llamó la atención de innumerables conferencias, libros académicos e informes empresariales (Swarbrooke, 2002). En este sentido, Telfer & Sharpley (2008) aseguran que el turismo sustentable surgió como una forma alternativa de turismo en la década de 1980 debido a las consecuencias rápidas e incontrolables del crecimiento del turismo de masas a modo de intentar minimizar los impactos negativos del turismo buscando optimizar los beneficios para el destino. Se puede afirmar que la idea de turismo sustentable fue

una manera de pensar en las generaciones futuras, intentando minimizar los impactos ambientales y socio-culturales negativos y al mismo tiempo generar beneficios económicos para las comunidades locales (Instituto Ecobrasil, 2009), así entonces el turismo sustentable no solo resulta una alternativa para preservar los recursos naturales sino para generar competitividad e incrementar el nivel de vida de los integrantes de una comunidad. En el plano de la competitividad del turismo, éste representa un indicador económico importante. Es un elemento imprescindible en paquetes de estímulo económico. El turismo es uno de los mayores empleadores en el mayor número de países y también un vehículo de vía rápida en el mercado laboral para los jóvenes y las mujeres. Aumentar viajes fomenta la confianza de consumidores y empresas, fortalece el comercio bilateral y promueve los ingresos por exportaciones (Word Economic Forum [WEF], 2013).

Ante el hecho de que los viajes y el turismo representan uno de cada 11 puestos de trabajo a nivel mundial, el informe difundido por el Foro Económico Mundial (2013) destaca que el sector se ha mostrado fuerte durante la crisis económica mundial y puede representar un factor clave en allanar la vía a los mercados en desarrollo y emergentes para que se diversifiquen y realicen actividades de mayor valor económico. "La fortaleza del sector se ha visto impulsada por el crecimiento de la clase media en mercados emergentes, aunque las economías avanzadas también presentan un impulso positivo. Las mejores políticas, el aprovechamiento tecnológico y la facilitación de la circulación transfronteriza de personas permitirán que el sector haga uso de este viento a favor y apoye la prosperidad creciente de cara al futuro," dijo Jennifer Blanke, Economista Principal y Jefa de la Red de Competitividad Mundial y Benchmarking del Foro Económico Mundial (2013).

Por su parte Philippi, Soares y Calderoni (2015) señalan que el modelo de desarrollo practicado por la humanidad hasta el presente se muestra insustentable, puesto que es incapaz de asegurar niveles satisfactorios de calidad de vida para todos y también es inepto para garantizar la existencia de los recursos necesarios para la subsistencia digna de las futuras generaciones. La Agenda 21 global reclama ciencia y tecnología para el desarrollo sustentable: todos los países deben construir sus Agendas 21 nacionales, estableciendo directrices para políticas públicas encaminadas a la sostenibilidad social, ambiental y económica. En los países de América Latina y del Caribe la competitividad se fundamenta en una política de bajos salarios, subsidios gubernamentales y en la exploración indiscriminada de los recursos naturales, lo que deja como consecuencia la miseria de la población y la degradación ambiental. Esto se debe, en gran parte, a que la política científica y tecnológica de los países de América Latina y del Caribe, aunque sea explícita, carece la mayoría de las veces, de un sistema de ciencia y tecnología adecuado y apto para promover el desarrollo ambientalmente sustentable.

Prahalad (2010) señaló que los grandes retos sociales y medioambientales presentan inmensas oportunidades de mercado sin explotar nuevos productos, servicios y modelos de negocio. Instó a las empresas para crear nuevas prácticas puesto que las mejoras incrementales en las mejores prácticas existentes no serían suficientes para hacer frente a estos desafíos. Por lo anterior adquiere importancia el estudio realizado, toda vez que permite el análisis de las prácticas actuales de turismo sustentable en Cozumel, mediante la identificación de las Fortalezas, Oportunidades, Debilidades y Amenazas con un enfoque Sustentable a través del modelo "Sustainability SWOT" (sSWOT). La investigación se presenta de la siguiente manera: en primera instancia se lleva a cabo una revisión de la literatura que ha permitido contextualizar el turismo sustentable, así como el modelo "sustainability SWOT" (sSWOT), posteriormente se señala la metodología y finalmente se presentan los resultados y conclusiones.

Estado del Arte

Turismo Sustentable: El uso del concepto de turismo sustentable ha sido apoderado por aquellos que quieren justificar nuevas formas de desarrollo, y no necesariamente el uso del turismo como herramienta de sustentabilidad (Hunter, 1995). Esto se puede observar en las políticas de sustentabilidad que han tomado

ese mismo ángulo mercantilista, promocionadas a nivel internacional por agencias como el Programa de Medio Ambiente de las Naciones Unidas en su política de economía verde, donde el énfasis está en la producción y consumo sustentable pero sin mayor información crítica (Henderson & Seth, 2006; Brand, 2011). En este sentido es importante resaltar que el turismo como actividad económica vive del espacio como atractivo y precisa en gran parte de la materia prima del medioambiente para su actividad. Así entonces, es necesario vincular a las diferentes instituciones, empresas y sociedad en una dinámica de conservación y respeto al medio ambiente implementando estrategias que detonen en competitividad y generen un efecto ganar-ganar.

Los gobiernos han elaborado programas de certificación de turismo sustentable como un elemento de mejora de la sociedad a través de la liberalización, en el contexto de la teoría de sociología ambiental de la modernización ecológica (Christoff, 1996; Huber, 2000), ya que gran parte del vocabulario utilizado en la certificación está en línea con la de los discursos dominantes de los responsables políticos de la sustentabilidad y para los que la certificación es un esfuerzo para "hacer verde" la economía de mercado. La teoría de la modernización ecológica afirma que la modernización rápida es necesaria para resolver la actual crisis ecológica, principalmente a través de mejoras tecnológicas y de eficiencia. En este contexto no se acepta que para resolver el problema sea necesario generar un cambio en el nivel de vida de las personas. La teoría de la modernización ecológica sugiere que los sistemas de mercado alentarán empresas ecológicas como un equilibrio entre la oferta y la demanda, y que las debilidades potenciales a esta teoría lo son menos que los de las teorías alternativas. La modernización ecológica encaja bien en lo que Hunter (1995) describe como las formas más débiles de la sustentabilidad y la aplicación de la política actual del concepto de desarrollo sustentable. Esta investigación dirige la mirada hacia los diferentes gestores del turismo, responsables de las empresas, instituciones y sociedad en general, quienes constituyen el elemento fundamental para preservar el medio ambiente así como para crear condiciones que busquen impulsar la competitividad en la localidad desde una perspectiva sustentable.

"Sustainability SWOT" (sSWOT): El Instituto de Recursos Mundiales (WRI por sus siglas en inglés) creó el FODA (Fortalezas, Oportunidades, Debilidades y Amenazas) de la sustentabilidad para ayudar a las empresas a tomar medidas sobre el medio ambiente. Este impulsa a las empresas a explorar la colaboración con los departamentos internos, así como proveedores, clientes u otras partes interesadas en las estrategias para crear y mantener el valor a largo plazo. El FODA puede ayudar a involucrar y motivar a los colegas, en particular los que tienen un conocimiento limitado de las cuestiones ambientales o de sostenibilidad corporativa. Lo más importante es que puede ayudar a identificar y comunicar nuevas ideas a los tomadores de decisiones de alto nivel. Esta guía proporciona un marco flexible para ayudar a las empresas a traducir los desafíos medioambientales en los intereses fundamentales de negocio y estrategias (Metzger, et al; 2012). El concepto de sustentabilidad busca satisfacer las necesidades de hoy en día, sin poner en peligro la capacidad de las futuras generaciones para satisfacer sus necesidades y está penetrando en las salas de juntas de múltiples sectores (Kiron, D., et al 2012.). La sustentabilidad conecta desafíos ambientales y sociales a largo plazo con las prioridades económicas. Las compañías pueden identificar estas conexiones para asumir los riesgos importantes del negocio, así como oportunidades para proporcionar nuevas soluciones.

Un FODA de la sustentabilidad (sSWOT) ofrece un nuevo giro en el marco de análisis estratégico familiar, alienta a los equipos a considerar las conexiones más amplias y oportunidades de colaboración dentro y fuera de la empresa. Éste desafía a los equipos y los tomadores de decisiones a pensar en los desafíos ambientales a largo plazo (como el cambio climático o la escasez de recursos naturales) que será la creación de riesgos u oportunidades de negocio importantes en los próximos años (Metzger, et al; 2012). Tales cambios podrían caber posiblemente en un análisis del FODA tradicional: una evaluación de las fortalezas y debilidades internas de una empresa, en relación a las oportunidades y amenazas externas. Sin embargo, un estudio sobre la realización del análisis FODA con especial énfasis en la sustentabilidad y el análisis del ciclo de vida demostró que las empresas pueden identificar nuevos riesgos y oportunidades, así como

nuevas formas de comunicar temas complejos a los colegas (Pesosen y Horn, 2013). WRI's sSWOT adapta y refuerza el tradicional FODA incitando a los equipos en los siguientes aspectos: a) comience con el panorama general, a continuación se centran en la empresa, b) pensar en términos generales para crear nuevo valor o evaluar el valor en riesgo y c) encontrar un "borde de colaboración" por el aprovechamiento de las competencias básicas y hacer frente a las vulnerabilidades con socios. Por otro lado, un estudio realizado por Sloan Management Review del Massachusetts Institute of Technology (MIT) y Boston Consulting Group mostró que las empresas en las que los beneficios derivan de sus esfuerzos de sostenibilidad son mucho más propensas a tomar un enfoque de colaboración, ya que abordan los problemas ambientales, sociales y económicos (Kiran, et al ., 2012).

METODOLOGÍA

En el presente trabajo se recurrió al submétodo deductivo utilizando la observación como un elemento fundamental para identificar las prácticas sustentables actuales llevadas a cabo en la isla de Cozumel, Quintana Roo. Se tiene un alcance exploratorio y descriptivo. Es descriptivo consistiendo en explicar las propiedades y características más importantes del fenómeno estudiado (Dankhe, 1999, citado por Hernández et al). El diseño de la investigación es no experimental toda vez que no se manipulan las variables, es transeccional o transversal dado que se recolectan datos en un solo momento, en un tiempo único (Hernández et, al., 2010). Para realizar esta investigación se recurrió a la revisión bibliográfica, lecturas selectivas, y se aplicaron 60 entrevistas semiestructuradas a una muestra no probabilística del tipo intencional por cuotas (Hernández, 1991) las cuales están integradas de la siguiente forma: 10 colaboradores del gobierno (área turística sustentable), 10 estudiantes (maestría en gestión sustentable del turismo), 10 empresarios (isla de Cozumel ubicados en el muelle de San Miguel), 10 habitantes de la isla de Cozumel, 10 profesores investigadores y 10 integrantes del personal administrativo (División de Desarrollo Sustentable del Turismo de la Universidad de Quintana Roo), quienes cumplen la característica de estar relacionados con el turismo y radicar en la isla de Cozumel con un antigüedad mínima de dos años. Dichas entrevistas fueron realizadas entre el 1 y 30 de noviembre de 2015 en el Municipio de Cozumel, Quintana Roo. Para el análisis de la información se utilizó el modelo "sustainability SWOT" (sSWOT), que implica la identificación de las Fortalezas, Oportunidades, Debilidades y Amenazas con un enfoque Sustentable. A continuación se describen las variables de esta investigación:

Tabla 1: Definición Operacional de las Variables de Investigación

Variables	Definición	Ítem	Unidad de Medición
Dependiente	Inexistencia de una estrategia integral que logre una cultura sustentable en la isla de Cozumel.	1) Dónde empezar, 2) Retos ambientales, 3) Amenazas, 4) Oportunidades, 5) Fortalezas; 6) Debilidades 7) Qué priorizar y 8) Dónde actuar	Modelo "Sustainability SWOT" (sSWOT).
Independiente	Turismo Sustentable en Cozumel Quintana Roo	Análisis de las estrategias actuales de turismo sustentable en Cozumel Quintana Roo	

Fuente: Elaboración propia

El estudio apunta a identificar las estrategias turísticas que han sido implementadas en Cozumel con un enfoque sustentable mediante lo que se conoce como "sustainability SWOT" (sSWOT), para traducir los retos ambientales y de recursos, así como los riesgos y oportunidades que dicha localidad tiene.

RESULTADOS

A continuación se presentan los resultados obtenidos mediante la aplicación del instrumento de investigación, dicho instrumento fue diseñado con base en los ejes del modelo sSWOT:

Dónde Empezar

Educación Ambiental: Es importante educar en temas de medio ambiente porque aún se puede ver basura tirada en las calles y es la imagen de la isla. La mentalidad de los prestadores de servicios y la conciencia colectiva. Concientizar a la población de la importancia del medio ambiente y no solo priorizar los beneficios económicos de éste. No se tienen letreros en temas de cuidado al medio ambiente como son: depositar basura, separar basura, conservar el agua, entre otros.

Estrategia: Orientar el turismo a un enfoque sustentable, lo que implica brindar productos y servicios sustentables. El turismo debe estar orientado a un turismo que no sea de masas, fortalecer los negocios alternativos. Generar compromisos con empresarios, instituciones y gobierno en temas de sustentabilidad en la Isla de Cozumel. Promover el cambio de motos de combustible a motos eléctricas. La competencia desleal entre prestadores de servicios. Si se opta por el turismo de masas, lo recaudado esté orientado a comunidades locales, educación, bienestar social, infraestructura urbana, sector espacial a los servicios turísticos.

Ecológico: Deberían existir más acciones de conservación. Monitoreo y control de áreas protegidas. Por ser una isla el cuidado del medio ambiente debe ser prioridad, sin embargo los servicios ambientales actuales son de alto impacto, no son sustentables. Que no se autoricen más proyectos que devasten la biodiversidad de la isla.

Social: Mayor involucramiento de la comunidad, así como la conformación de cooperativas vinculadas a servicios turísticos. Educar con base en principios y valores. La población debe ser más crítica pues existen personas que devastan y otras que consumen. Cambiar la perspectiva en el manejo y utilización de los recursos naturales que tiene la población local, el gobierno, y los prestadores de servicios turísticos (dueños, vendedores, guías de buceo, guías de turistas, etc.), quienes perciben a la naturaleza como algo renovable o sin importancia. Por consiguiente, la población local, el gobierno y empresarios deberían manejar o utilizar la naturaleza de manera adecuada para lograr el turismo sustentable. Mayor cooperación e interés de las empresas, instituciones y sociedad en general.

Económico: Se requiere que haya mayor derrama económica en la población local. Política turística de recaudación de impuesto por concepto de cruceros no sea federal, sino que sea local, porque actualmente poco se refleja en la economía local.

Infraestructura: Se debería ser más cuidadoso al crear infraestructura para no devastar tanto, pues el daño a los manglares no se soluciona con reforestar. No se debe interrumpir el flujo terrestre y acuático, actualmente las carreteras pasan por los manglares. Promover paulatinamente el cambio de motos de combustible a motos eléctricas y considerar un subsidio del gobierno para el mismo. Mejorar el transporte público y reducir el uso de motocicletas.

Servicios: Mejorar la calidad en la prestación del servicio. El acaparamiento de los turistas por un grupo reducido de empresas.

Laboral: Mejores condiciones de trabajo. Exista sinergia ente los organismos reguladores de la actividad, pues existe discrepancia entre lo que se dice y hace.

Retos Ambientales

La contaminación de la isla a causa de la basura, contaminación del agua, deterioro de arrecifes, cambios en el paisaje urbano. Este último representa el reto más importante pues la isla de Cozumel ofrece naturaleza. La economía de la isla de Cozumel está basada en un 70% en un desafío ambiental y es el propio turista quien puede ser el causante de problemas ambientales. Que exista cultura ambiental que logre preservar los recursos naturales de la isla de Cozumel. Control de la contaminación por ruido pues especies como aves, mapaches y tlacuaches se ven amenazados por éste. Monitoreo y control de pilas. Controlar el ingreso de turistas a parques naturales y reservas de la isla, de acuerdo a la capacidad de carga de las mismas. Mejorar prácticas ambientales de los prestadores de servicios. Crear una cultura de prestación de servicios. El agua representa un reto en Cozumel, pues por ser una isla, es un recurso limitado y claramente frágil. Un dato importante es que la población sigue creciendo, se tiene la percepción de que se tiene considerables cantidades de agua pero el cálculo de agua se hizo hace 30 años.
Uso de los recursos bajo una visión de recursos limitados, limitación de espacio, limitación de agua, de naturaleza. Creación de cooperativas turísticas para zonas de manglares, cenotes, senderos interpretativos que podrían ser una solución sustentable. Es bien sabido que la isla depende principalmente del turismo, la capacidad de carga de turistas en los arrecifes de coral se ha sobrepasado, lo que ha llevado a una destrucción del coral, también hay que considerar la amenaza del pez león a la biodiversidad nativa y recientemente al blanqueamiento del coral.

Amenazas

Educación ambiental: El turismo actual es depredador. Terminar con los recursos naturales de la isla. Los guías de buceo permiten que los turistas dañen los arrecifes arrancando flora o llevando fauna de la isla.

Estrategia: El enfoque meramente económico por parte de los empresarios. La apertura de Cuba y la nueva oferta de turismo en otros destinos podrían originar una fragilidad debido a la disminución de turistas que llegan a la isla. Se está invirtiendo en otros puertos y hace que el destino no sea tan competitivo. El transporte es de alto costo, esto responde a un tema político porque es una concesión y se tiene acaparado por un grupo privilegiado.

Ecológico: Los huracanes son una amenaza, se le ha apostado durante muchos años y por efectos de este puede quedar destruida y hay un retroceso cada que sucede. No se previene que la creación de infraestructura en la zona costera impacta negativamente en arrecifes, especies, cantidad de agua y en general en los recursos naturales de la isla. Existe un vacío en el manejo adecuado de las áreas naturales protegidas y los parques como Parque Nacional Arrecifes de Cozumel, Chankanaab y punta sur.

Social: Es urgente atender el crecimiento de población con asentamientos regulares, actualmente existen 6 asentamientos irregulares en la isla, los cuales representan entre 3000 a 5000 habitantes. Esto a su vez provoca contaminación por heces fecales debido a que estos asentamientos no tienen drenaje. Altos índices de corrupción. Los negocios de la isla son familiares de políticos y gobernantes de Cozumel. Se empiezan a presentar caso de inseguridad como robos a casa habitación, robo de motos y piezas automotrices y asaltos a transeúntes en la isla.

Económico

El poder de los proveedores de servicios turísticos de cruceros, especialmente la empresa “Carnival” que concentra la mayoría de los cruceros que llegan a la isla. Si se reduce el turismo de cruceros, impacta disminuyendo de manera importante el ingreso de la isla de Cozumel. Dependientes económicamente de una sola actividad, el turismo.

Servicio: Provocar desinterés en el turista nacional para visitar la isla, toda vez que no se le otorga el mismo trato que al turista extranjero.

Oportunidades

Educación ambiental: Crear y promover programas eficientes de educación ambiental dirigidos a la sociedad en general. Crear una cultura de prestación de servicios enfocada a cuidar el medio ambiente.

Estrategia: La fortaleza de la isla es su gran biodiversidad biológica marina y terrestre. Por consiguiente, los planes de manejo deberían estar enfocados en la conservación y manejo sustentable de dichas áreas y de esta manera generar beneficios ambientales y económicos para la población local. Utilizar redes sociales como un medio de concientización dirigido a turistas y sociedad de Cozumel. Ver la sustentabilidad como un aspecto viable y rentable a largo plazo. Derivar políticas públicas claras de protección al medio ambiente, ya sea por medio del ordenamiento ecológico, y tener reglamentos de uso de suelo transparentes con base en lo que se estipula en la ley y llevar seguimiento. Crear incentivos públicos en el sector de cuidado del medio ambiente, a través de servicios ambientales y prevención de servicios ambientales y no tanto en el aprovechamiento de recursos naturales. Realizar un trabajo más fuerte de planificación de la cantidad de turistas que llegan a la isla. Crear lazos de cooperación entre asociaciones e instituciones.

Ecológico: Propiciar crecimiento de mangle y arrecifes para restablecer la biodiversidad. Los recursos naturales que tiene la isla deben ser aprovechables, manejables y conservarlos, para que sean sustentables.

Social: Creando programas inclusivos que resalten la participación por familias o colonias, de manera que se refleje el esfuerzo por ser el grupo que mejores resultados consiga en términos sustentables. Incluir a la población en general en las actividades de sustentabilidad para mejorar la imagen de la isla de Cozumel.

Económico: Diversificar la actividad económica del destino.

Infraestructura: Existen vestigios arqueológicos pero no existen senderos para visitarlos, estos deben crearse de forma sustentable.

Laboral: Creación de empresas locales, los servicios normalmente los prestan empresas extranjeras o se contratan de otras partes de la república mexicana. Crear empresas que produzcan insumos importantes para la sociedad de Cozumel.

Fortalezas

Estrategia: Crecimiento poblacional constante y natural que permite hacer una planificación sobre territorio y sobre la misma ciudad. La isla es la puerta de entrada al caribe y la hace singular, con una visión regional que tiene playas, arrecifes, áreas arqueológicas, etc. Existe normatividad y legislación que pueden regular las actividades turísticas.

Ecológico: Riqueza de los arrecifes de Cozumel. Diversidad de flora y fauna tanto marítima como terrestre. La accesibilidad a los arrecifes. Existencia de especies endémicas. Cozumel tiene un atractivo único de naturaleza.

Social: Tranquilidad de la isla. La cultura insular permite la participación social y se refleja en diversos programas sociales para resolver problemas o hacer suyos los retos ambientales.

Económico: Existen empresarios con dinero para hacer inversiones.

Infraestructura: Existe capacidad de formación de recursos humanos y fuerza laboral para proveer a la industria.

Servicio: Existen los atractivos de varios tipos y diferentes categorías como es: flora y fauna, Zona arqueológicas, playa, turismo deportivo, espectáculos en el Cedral, fiestas tradicionales.
Existen condiciones en la isla para promover el turismo deportivo.

Debilidades

Educación ambiental: Exponer al turismo especies de animales sensibles a la actividad humana tales como las tortugas y los delfines. La sociedad en Cozumel está enganchada con el servicio, es permisible en muchos sentidos y no piensa en el medio ambiente.

Estrategia: El destino crece sin parámetros de sustentabilidad, ejemplo la remodelación del centro. La regulación para realizar el tipo de inversión en la isla, los empresarios no quieren invertir en el cuidado del ambiente. Inconsistencia en políticas ambientales y leyes. Existe una vasta legislación en torno al turismo pero el problema real es la permisibilidad en su aplicación. No se tiene rumbo fijo y continuidad en cada periodo municipal.

Ecológico: No existe control en los parques naturales y reservas de la isla, de acuerdo a la capacidad de carga de las mismas. El Parque Nacional Arrecifes de Cozumel, parque Chankanaab y Punta Sur que son reservas naturales, tiene actividades para turistas que dañan el ecosistema.

Social: Desigualdad económica que existe entre los habitantes y se refleja fácilmente en la población. Existen zonas de la isla donde no hay turismo y son áreas con mucha basura.

Económico: La derrama económica de la isla solo se distribuye entre parques y empresas que tienen convenios con el turismo de cruceros. Dependencia económica en el sector turismo y le apuesta al turismo de masas. Fragilidad de los arrecifes, el ambiente insular es característicamente frágil, tanto en tierra como en agua.

Infraestructura: Los muelles están cerca de áreas naturales protegidas. Falta inversión en la isla en servicios públicos como salud y educación. Producir en isla no es fácil porque no se puede utilizar cualquier químico, dado que solo se tiene una fuente de agua y se podría contaminar por productos químicos que se utilicen en el campo. El acceso vía aéreo es una limitante, es deficiente, no hay muchas conexiones. La red de drenaje público tiene poco alcance.

Servicio: No están aprovechados todos los atractivos como aspectos físicos, eventos culturales, bailes regionales, aspectos intangibles como hechos históricos, no se muestra el valor de éstos y no los incentivan.

¿Qué Priorizar?

*Educación ambiental:*Temas relacionados con capacitación ambiental así como de huella ecológica. Promover actividades de concientización principalmente con el turismo de cruceros. Cambiar tradición local de pesca y caza ilegal de especies protegidas.

Estrategia: Fortalecer la imagen turística de la isla para contrarrestar la competencia. Apuntar a otro tipo de turismo que no sea el de masas. Trabajar para generar identidad en la isla de Cozumel.

Ecológico: Preservar las especies endémicas y por tanto únicas que tiene Cozumel. Medir la capacidad de carga de la isla, zonificación de áreas naturales y ajustarse a la capacidad real de carga. Aprovechamiento

y manejo del agua.Cuidado de los arrecifes y ecosistemas naturales, es decir el manejo adecuado de las áreas naturales. Conservación de áreas naturales protegidas.

Social: Elevar el nivel escolar de la población Limpieza, cuidado y monitoreo de playas.

Económico: Correcta distribución de los ingresos que lleven a una mejor calidad de vida de la gente local. Aprovechamiento natural para la producción en el sector primario. Distribución adecuada de los beneficios obtenidos para el caso particular de Cozumel, de la actividad turística.

Infraestructura: Verificar que los hoteles tengan su certificación de tratamiento de aguas residuales. Análisis de las necesidades de infraestructura.

Laboral: Dar prioridad a los productos locales y contratación de recursos humanos locales.

¿Dónde Actuar?

Educación ambiental: Educar en principios y valores, actualmente los niños son más sensibles y conscientes de los problemas, esto se debe hacer desde casa, en familia. Realizar acciones en temas de educación y concientización ambiental dirigidas a residentes, prestadores de servicios y turistas. Crear campañas ambientales, de recolección y separación de basura y pilas. Trabajar en conciencia ambiental y buenas prácticas. Crear una cultura de sustentabilidad.

Estrategia: Reglamentación ambiental que permita manejar conflicto socio-ambientales que tiene la isla: pobreza y manejo del agua. Acciones de monitoreo y control, e incluir en estas actividades a los grandes tour operadores. Elaborar un proyecto sustentable para la isla, en donde se enmarquen las acciones para su desarrollo. Incentivar la limpieza para mejorar la imagen de la isla. Destinar mayores recursos a la conservación de áreas naturales protegidas. Diseñar estrategias para generar identidad en los habitantes de Cozumel. Implementar estrategias a partir de pláticas y medios audiovisuales para explicar la importancia de la isla y el cuidado el medio ambiente, empezando desde los cruceros. Diseñar política de reordenación económica de la isla, buscando alternativas productivas acorde a la idea de tener una diversidad económica. Regulación de la actividad turística en Cozumel, para mantener los porcentajes de ocupación todo el año. Diseñar y aplicar medidas específicas para mitigar los daños provocados tanto en las zonas turísticamente impactadas como en las colonias que más lo requieran en cuanto a calidad de vida se refiere. Aplicar estrategias para minimizar la competencia desleal.

Crear un programa para tener mayor efectividad en la recolección y separación de basura. Diseñar un plan estratégico turístico más amplio dividido por tipo de turista y destino e incluso por horas como el caso particular del turismo de cruceros. Crear nuevos atractivos planificados de carácter público para favorecer a la economía local. Definir procedimientos y normas para construir de manera sustentable en la isla de Cozumel. Crear comités que permitan la permanencia de las acciones que sea un portavoz de la sociedad de Cozumel. Seguimiento y retroalimentación de los logros de los diagnósticos y proyectos realizados en la isla de Cozumel. Llevar a cabo el control de las estrategias implementadas tomando como referencia los objetivos propuestos, haciendo las mejoras que se requieran. Reducir paulatinamente la llegada de cruceros y la dependencia de los mismos, creando nuevos atractivos dirigidos a un turismo distinto. Visión de largo plazo que considere la prohibición de la construcción en zona costera como medida de protección. Diseñar estrategias que impulsen a mantener una temporalidad, es decir, promover actividades sustentable que logren una ocupación alta todo el año. La creación e implementación de leyes rigurosos para el manejo sustentable.

Ecológico: Respetar la capacidad de carga de la isla, haciendo circuitos. Sancionar a quienes tiren basura en lotes baldíos, aplicando multas económicas. Medir la capacidad de carga de la isla y la zonificación de

áreas naturales, señalando qué actividades se pueden realizar y cuáles no debido a l conservación y cuidado del medio ambiente. Diseñar medios para reportar embarcaciones que no respetan las cargas. Vigilar que se use material sustentable en la construcción. Prohibir que circulen las motocicletas antiguas, pues generan mucha contaminación.

Social: Involucrar a la comunidad en el diseño de proyectos ecoturísticos y aplicación de acciones sustentables para promover capacitación y educación ambiental. Enaltecer la cultura de la isla de Cozumel. Reducir desigualdad económica y la pobreza. Mantener la seguridad de la isla.

Económico: Identificar los lugares con mayor grado de afectación por la actividad turística, además de identificar las zonas altamente marginadas.

Infraestructura: Crear puentes para no interrumpir el flujo terrestre y acuático. No construir más desarrollos turísticos a costa de la devastación de manglares, sino diversificar y diferenciar los servicios turísticos.

CONCLUSIONES

Incentivar la limpieza para mejorar la imagen de la isla a partir de la colaboración de diferentes actores como son instituciones educativas, instituciones de gobierno, empresarios, Organizaciones No Gubernamentales y sociedad en general. Actualmente se observa un consumo insostenible de recursos así como la fragmentación del paisaje natural causado por infraestructura turística y el enfoque meramente económico por parte de los dueños de negocios. Es urgente crear una cultura de recolección y separación de basura de la isla de Cozumel. Se requiere crear un programa de desarrollo turísticos sustentable diseñado con las características específicas de Cozumel, considerando que actualmente la mayor actividad proviene del turismo de cruceros y que paulatinamente logre apuntar a otras actividades turísticas. La dependencia de la isla en el turismo de cruceros puede considerarse un riesgo importante, toda vez que actualmente la derrama económica de la isla depende de éste, sin embargo algunas de las acciones están supeditadas a los requerimientos de los operadores de cruceros.

La educación ambiental es la punta de lanza de un proyecto de sustentabilidad de largo plazo, por lo tanto es imprescindible incluir este tema desde la educación primaria. Es urgente diversificar las actividades turísticas de Cozumel, buscan mayor derrama económica en la población local para que de manera paulatina se minimice la dependencia del turismo de cruceros. Es claro que el turista busca calidad en el destino y en los recursos que este ofrece, luego entonces cuando se agotan los recursos simplemente cambia de destino y como consecuencia se afectan diferentes aspectos de la comunidad, lo que podría provocar también el incremento de problemáticas sociales. Un eje fundamental en la estrategia de un destino turísticos debe ser la seguridad, porque en la medida en que un destino sea seguro, asegura la visita de turistas, por otra parte debe garantizar la calidad de los atractivos turísticos y finalmente en la medida en que los empresarios, gobierno y sociedad en general apuesten a la sustentabilidad, se tendrán mejores atractivos naturales, visitas garantizadas al destino y mayor derrama en el mismo. Es imprescindible que exista coherencia entre el discurso y la implementación, solo de ésta forma se lograrán resultados contundentes. Se necesitan decisiones políticas que acompañen las acciones de sustentables para lograr resultados contundentes. Sin duda los retos ambientales involucran a todos los sectores de la población, empresarios, instituciones públicas, instituciones educativas, Organizaciones No Gubernamentales, y sociedad en general, la sustentabilidad es un trabajo de todos.

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LAS TENDENCIAS EN LA DISCIPLINA ADMINISTRATIVA DESDE LA PLATAFORMA DE LA SOCIEDAD DEL CONOCIMIENTO

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RESUMEN

A través de un análisis teórico y conceptual se presentan las diferentes tendencias en la disciplina administrativa desde la sociedad del conocimiento, éstas incluyen cuatro áreas particulares: prácticas organizativas, el capital humano, la innovación y los mismos cambios en tecnologías de la información y la comunicación; dentro de éstas áreas aparecen distintos factores que han generado impacto social, económico, político y cultural tanto en la forma en la que se trabaja en las organizaciones, cómo se enseña en la academia, lo que se enseña y la relación entre la Universidad – La Empresa y El Estado. Finalmente se proponen unos lineamientos desde la disciplina administrativa para su discusión y análisis que permitan hacer de la sociedad del conocimiento una sociedad más incluyente y coherente entre lo que se estudia y lo que se hace.

PALABRAS CLAVE: Innovación, Sociedad del Conocimiento, Networking, Administración, Educación

TRENDS IN THE ADMINISTRATIVE DISCIPLINE FROM THE KNOWLEDGE SOCIETY PLATFORM

ABSTRACT

Through a theoretical and conceptual analysis it is presented different trends in administrative discipline from the knowledge society, these include four areas: organizational practices, human capital, innovation and the same changes in information and communications technology; Within these areas appears different factors that have generated social, economic, political and cultural impact particularly how it is worked in organizations, how and what it is taught in the academy, and the relationship between the University – Enterprise and Government. Finally, some guidelines are proposed from the administrative discipline for their discussion and analysis, which will allow to make the knowledge society a more inclusive and coherent society between what is studied and what is done.

KEYWORDS: Innovation, Knowledge Society, Networking, Business, Education

JEL: M1, M150

INTRODUCCIÓN

La disciplina administrativa a través de los años ha pasado por múltiples teorías que han generado discusión entre los académicos hasta llegar a una especie de humanización de la disciplina (del hombre-máquina al hombre-entorno), que impone paradigmas basados en el ser humano y su relación con el entorno, no como una dependencia de recursos, sino dependencia de relaciones, del ser humano y las múltiples herramientas que han llegado a apoyar su trabajo en búsqueda de mayor productividad, eficiencia, capacidad y desarrollo en todos los campos. La ruptura de los tradicionales paradigmas administrativos llegaría con la idea de la sociedad del conocimiento planteada por Peter Drucker, la innovación y las tecnologías de información, donde se cuenta con distintos autores que proponen una visión global de éstas características en la nueva forma de administrar, especialmente sistemas globales que impiden un producto estandarizado, una visión atractiva del mundo donde todos pueden tener todo a menor precio, con más calidad y en el lugar y tiempo

perfectos. Sin embargo, ésta visión maravillosa del mundo, con un paradigma casi utópico donde tenemos cuánto deseamos es correcto? O nos enfrentamos a una nueva visión de la administración que exige una gestión contradictoria entre lo que deseamos que sea el mundo y lo que realmente ocurre cuando la sociedad del conocimiento, la innovación y las TIC´s se convierten en facilitadores de un excesivo uso de relaciones entre el hombre y el entorno? Son éstos componentes distractores de la compleja situación que vive la administración global que nos impiden ver el panorama completo?

REVISIÓN LITERARIA

La administración cuenta con una característica particular, ha tomado de otras disciplinas elementos valiosos para su formación como disciplina y su aplicación en las organizaciones, de acuerdo al progreso y evolución de las compañías, desde la primera fábrica hasta las empresas de servicios actuales todas han tenido que hacer uso de la administración para sobrevivir en los ambientes tan competitivos y globales. En consecuencia, el primer elemento que va a estudiarse serán las prácticas organizativas, las cuales se convierten en el enclave que permite entender como los distintos sistemas de gestión, de procesos y de creación en las organizaciones son la consecuencia del contexto de la sociedad del conocimiento, y como ésta relación en las compañías se convierte en una relación de doble vía generando impactos en el largo plazo en todos los sectores.

Posteriormente, se presenta el llamado social media como una herramienta de cambio social, donde las formas de comunicación han modificado las formas de productividad y relación entre la organización – empleado, empleado – empleado, empleados potenciales – organizaciones. Seguidamente se describe, la situación de la educación en ésta sociedad del conocimiento, dónde la productividad de los empleados no sólo está en su lugar de trabajo, la forma en la que se aprende cambia la forma en la que se hace. Y éste será un paso trascendental para entender cómo la investigación no sólo depende de un pequeño grupo de científicos, al contrario, la investigación se encuentra en las manos de todos gracias a las tecnologías de información, donde cada individuo logra contar con información en tiempo real, conocer lo que le interesa, desechar y generar nuevos vínculos con su realidad inmediata promoviendo un nuevo tipo de investigación donde de forma inconsciente se pasa de la idea de investigación al método y su posterior descubrimiento, generalización y aplicación de teorías, prácticas, creaciones, herramientas, nuevos modelos y formas.

Para Blindé (2005) en el documento de estudio "Del Acceso a la Participación hacia sociedad del conocimiento para todos" explica como el conocimiento se ha convertido en un elemento trascendental en la sociedad, donde sin embargo, existe una gran disparidad del conocimiento, y se puede hablar de disparidad porque se le considera un recurso valioso a nivel global, donde los países desarrollados logran seguir en ventaja competitiva frente a los países no desarrollados o en vías de desarrollo, generando lo que se conoce como una brecha cognitiva, ésta brecha genera que los países y en consecuencia su población no logran obtener la mejor educación, el mejor tipo de trabajo ni los mejores sistemas de salud, es decir, les impide acceder a la satisfacción de las necesidades básicas. Por lo que la situación de cambio debe establecerse desde políticas en tres áreas: propiedad intelectual, difusión del conocimiento, adaptación el conocimiento a cada país. Éste conocimiento que no logra llegar a todos los ciudadanos globales genera que el alcance del desarrollo humano se vea cada vez más lejano y la brecha entre ricos y pobres se convierta en una situación no sólo de política económica sino de política tecnológica y social.

La política tecnológica debe impartir un sentido moral del reconocimiento de la propiedad intelectual, y del surgimiento de la colaboración y la solidaridad digital en la era del conocimiento, donde puedan todos no sólo acceder sino generar contenidos que puedan ser útiles en cualquier lugar del planeta, e incluso que permitan desarrollar mejores contenidos en una evolución constante de lo que se encuentra en las redes sociales, las herramientas de generación y divulgación de contenido.

El papel de la mujer por su parte, debe mostrar un rostro distinto a la tradicional idea de la mujer fuera de la sociedad del conocimiento, no sólo se evidencia un incremento de las mujeres en profesiones tradicionalmente masculinas, sino la forma en la que se presentan contenidos están siendo divulgados por mujeres, donde se utiliza especialmente contenidos sociales para el desarrollo y divulgación de política social. Situaciones tan complejas y terribles con la violencia sexual contra la mujer en India, el secuestro de 219 niñas en Nigeria y la campaña por su regreso #BringBackOurGirls logran tener impacto gracias a la sociedad del conocimiento en el que se vive, el que logre permear a comunidades que tradicionalmente no tenían acceso a éstas formas de comunicación, demuestra que existe una nueva forma de gestión, de cambios de paradigmas administrativos, donde las organizaciones que ofrecen éste tipo de servicios y tecnologías lo promueven.

Existen por tanto muchas situaciones que promueven una nueva forma de la disciplina administrativa, pasando de la famosa teoría de sistemas abiertos desde la biología, a una teoría de sistemas tecnológicos, comunicativos e innovadores que combina biología, ingeniería y ética todo en un solo lugar en la búsqueda de un perfeccionamiento de los sistemas actuales para la eficiencia, la productividad, la competitividad y la innovación de sus organizaciones. Muchos opositores sin embargo, manifiestan que la dificultad de llegar a una sociedad del conocimiento sin brechas entre las organizaciones con más avance tecnológico, innovador y comunicativo corresponde al interés de capitalizar el avance obtenido por años, generando una brecha mayor y no necesariamente una sociedad más incluyente para aquellos que apenas inician el camino hacia políticas estables y de largo plazo en cuanto a tecnologías de información y comunicación por ejemplo.

RESULTADOS PRELIMINARES

Las Tendencias en la Disciplina Administrativa en la Plataforma de la Sociedad del Conocimiento

Desde ésta perspectiva y contexto se estudian las cuatro tendencias más importantes encontradas en la disciplina administrativa que nos permite entender la brecha gigante de conocimiento entre los países más desarrollados y aquellos en vías de desarrollo: Educación permanente (virtual and lifelong learning), Solidaridad Digital, Innovación, Investigación y Aprendizaje Organizacional dentro de los cuatro pilares de éste proyecto de investigación: Prácticas Organizativas, Capital Humano, Innovación y Tecnologías de la Información y la Comunicación.

Prácticas Organizativas

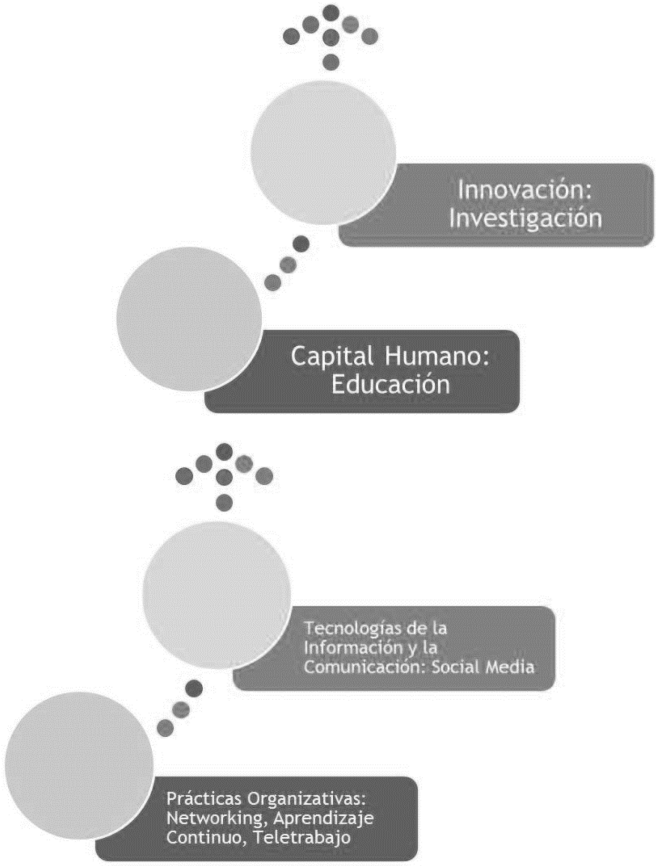
Las prácticas organizativas corresponden a todas aquellas actividades que hacen las compañías para ser eficientes en cada proceso, desde los pagos a proveedores hasta la contratación del mejor personal posible para la organización. Las prácticas organizativas de las compañías en ésta plataforma de la sociedad del conocimiento se han convertido en la consecuencia de un mundo globalizado donde la tecnología y la innovación tienen la última palabra en la competitividad; las prácticas organizativas más comunes actualmente corresponden al networking, al aprendizaje continuo y al teletrabajo.

Networking

La generación de empleados que están recibiendo las empresas son cada vez más una generación que inicia su desempeño laboral con mucha más información y más conocimiento que en el siglo pasado, son más tecnificados, pueden pasar por la universidad, por instituciones técnicas, les preocupa mucho más el aprendizaje de distintos idiomas, han viajado al menos una vez durante los últimos 3 años y por lo general cuentan con una red muy amplia de contactos, que les permite moverse de un lugar a otro, no temen a los riesgos, y tienen una capacidad muy baja para sorprenderse, casi todo lo dan por sentado. El social media es el responsable de éstas características, los empleados de ésta generación buscan un trabajo que genere

equilibrio entre su vida personal y laboral, sus gustos, intereses y aspiraciones deben satisfacerse en el lugar del trabajo. En consecuencia, las organizaciones se han permeado de éstas particularidades de su personal y terminan generando procesos de conexión entre sus empleados, la idea de prohibir Facebook, twitter o cualquier otra red social, ha quedado atrás, ahora se les considera una forma de comunicación en el trabajo, más eficiente que un correo institucional y se utilizan como complemento en el trabajo. Por su parte, las compañías se encuentran interconectadas globalmente, han pasado de competir a cooperar, generando redes de trabajo que permiten llegar a más mercados en menos tiempo y con menos recursos.

Figura No. 1: Tendencias en Administración en la Sociedad del Conocimiento



Fuente: Elaboración Propia de acuerdo a las cuatro áreas definidas en proyecto de investigación (Innovación, capital humano, Tecnologías de la Información y la Comunicación, Prácticas Organizativas)

Aprendizaje Continuo

Las organizaciones se han encargado de que sus empleados puedan capacitarse de forma continua, han comprendido que una carrera universitaria no es garantía de contar con el mejor recurso humano, ha surgido el lifelong learning, o aprendizaje permanente a lo largo de la vida, ésta idea supone que todos aprendemos durante toda la vida y no sólo a través de la universidad, que cada individuo está en un permanente aprendizaje que le permite ser más competitivo en el trabajo y además relacionarse mejor con el mundo que le rodea. En la medida en que se aprende, la manera en la que se generan relaciones con la organización, con los medios de trabajo, de producción, cómo se crean nuevos conocimientos, mejores técnicas para el avance económico y social; el engranaje social cambia, las formas de vida se modifican, Mateo (2006, 147) afirma que "En realidad, el conocimiento siempre ha jugado un papel destacado en la evolución y en el progreso de la sociedad. Si retrocedemos a las edades prehistóricas: edad de la piedra, del bronce, del hierro,

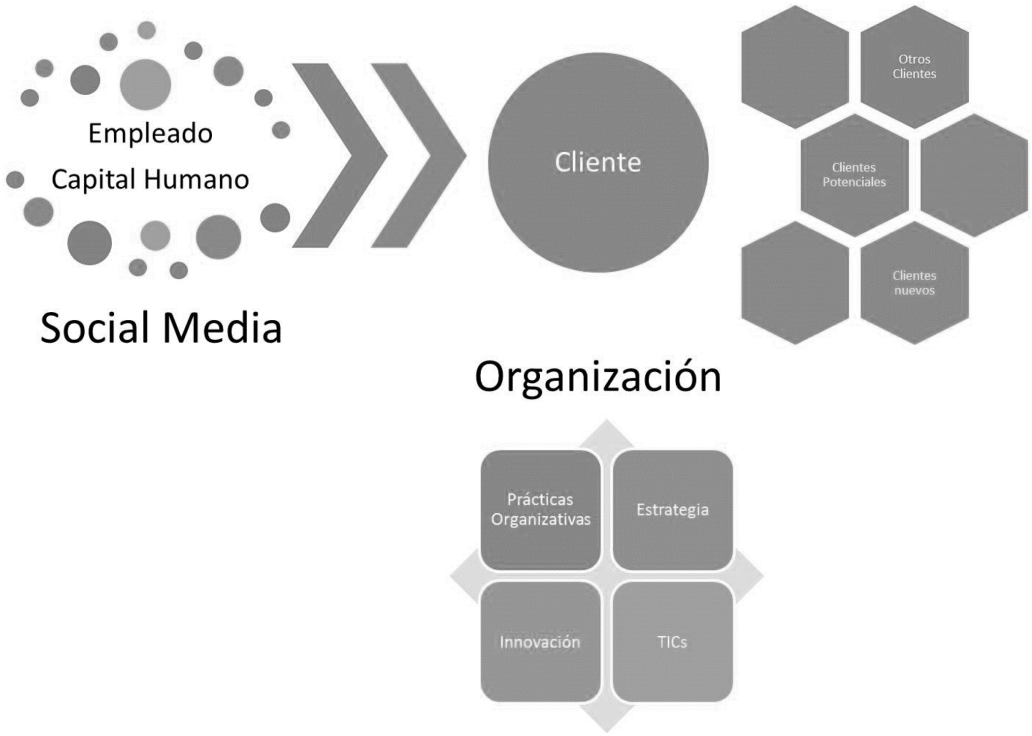
realmente, aunque con una lentitud enorme, con estos nombres nos estamos refiriendo a cambios muy profundos que afectaban a los modos de vivir, trabajar, etc., como consecuencia de la aparición de nuevos conocimientos. El pulido y tallado de la piedra, la preparación de metales y aleaciones, la construcción de nuevos utensilios, armas, menaje, etc suponen avances en el conocimiento y, consecuentemente, cambios en la forma de vida de la sociedad".

Teletrabajo: Dada ésta nueva generación que mencionábamos en el apartado anterior, se requiere una nueva forma de trabajo, aparece el teletrabajo como la posibilidad de laborar desde cualquier lugar en tiempo real, con controles adecuados para la productividad y atención a los clientes, que además permite combinar la vida personal con la profesional, muchas madres con niños pequeños, universitarios que aún no terminan su carrera o personal independiente que ofrecen un tipo particular de servicios, han encontrado en el teletrabajo como una posibilidad para incursionar en el mundo laboral equilibrando sus intereses particulares. Sin embargo, aún se encuentra alguna resistencia en las organizaciones para creer en el teletrabajo especialmente en Latinoamérica, se están creando desde entidades gubernamentales campañas para capacitar a empleados y empleadores en ésta nueva forma de trabajo que permite mayor eficiencia, satisfacción del empleado, y ahorro en costes para el empleador. Las necesidades en educación, aprovechamiento de las tecnologías, y un cambio cultural en el uso de nuevas forma de comunicación serían los factores determinantes para la implementación del teletrabajo y las nuevas formas de trabajo con el uso de las TIC´S. Como afirma Dahlman (2007, 18) "Para evitar quedarse rezagados, los países de América Latina deben mejorar sus regímenes macroeconómicos e institucionales, así como la calidad y el nivel de la educación y la formación. También deben ser más eficaces en el aprovechamiento y el uso más eficaz del conocimiento global, desarrollar su propio conocimiento y mejorar sus tecnologías de información y comunicación, además de las infraestructuras y la logística. Para enfrentarse a estos desafíos, es necesario tomar conciencia de lo que está en juego, tener una mente visionaria, desarrollar e implementar estrategias más a largo plazo y lograr mecanismos eficaces de supervisión y coordinación" (Dahlman, 2007, 18).

El Social Media Como una Herramienta de Cambio Social

El social media puede definirse como todas las herramientas que permiten la conexión en tiempo real de personas e información, genera distintos tipos de comunicación y proporciona nuevas formas de relación. Por tanto, el social media se convierte en transformador de la sociedad, promueve relaciones que se convierten en el insumo principal para la productividad y la atención que genera valor agregado para el cliente ya no en el producto o servicio en sí mismo, como en el paradigma anterior de la administración, sino en la relación que se establece con el cliente. Tanto los empleados como el cliente se convierten en usuarios de éste social media, promoviendo una relación constante de doble vía: organización – empleado, organización – clientes, empleado – empleado, cliente – cliente, empleado potencial – organización, cliente potencial – organización, anteriormente, ésta relación estaba diseñada en una especie de triangulación de la relación donde un empleado satisfecho generaba una buena relación con el cliente y la organización ponía a su disposición recursos para hacerlo. Actualmente la relación cambia para establecer que no sólo un empleado satisfecho genera una buena relación con el cliente, sino todo aquello que se dice, hace, presenta y proyecta en la redes sociales genera un comportamiento distinto en cada consumidor, que los consumidores ya pueden interactuar entre ellos, y terminan siendo los que deciden qué compañía, marca y hasta tipo de producto y/o servicio permanece en el mercado, no basta con la buena relación empleado – cliente como representante de la compañía.

Figura No.2: el Social Media y su Impacto en la Relación Organización – Cliente



Fuente: Elaboración Propia

El social media permite ésta transformación en las relaciones promoviendo un nuevo tipo de comunicación y en consecuencia, un social media como herramienta transformadora de la relación social. La información y el conocimiento que allí se transfieren desde cualquier lugar a nivel global permite el desarrollo en el largo plazo de las compañías, sus sectores y sus países; Mateo (Mateo 2006, 148) afirma que "la creación de nuevos conocimientos y la capacidad para manipular, almacenar y transmitir grandes cantidades de información de forma económica, lo que permite facilitar e intensificar la aplicación del conocimiento a la actividad económica, constituye, hoy, el factor predominante en la creación de riqueza, de tal forma que se considera que del 70 al 80% del crecimiento económico se debe al nuevo y mejor conocimiento". Empezamos a pensar entonces en un nuevo fenómeno, la solidaridad digital, cada vez que un individuo lee en redes sociales: Facebook, twitter, Instagram, por mencionar algunas, una noticia, situación, conflicto, inmediatamente puede familiarizarse con el tema, buscar mayor información, por fecha, concepto y actores de la situación, esto es posible, gracias al social media, antes sólo estudiábamos el concepto y nos enterábamos del fenómeno no en tiempo real, y sólo podíamos suponer lo que ocurriera, hoy, la transformación que vivimos ocurre gracias a la comunicación global, donde el individuo se convierte en transformador de su realidad porque no sólo opina, puede realizar hechos, actividades, eventos, promover sus opiniones a través de la red, y éste nuevo poder de los individuos a través del social media se convierte en mucho más fuerte que contar con la propiedad sobre los medios de producción. Ya tenemos muestra de ello, compañías como google, wikileaks, Facebook, manejando grandes cantidades de información han generado rupturas sustanciales en la forma como vemos el mundo, le reconocemos e interactuamos con él.

Educación Para Todos de Forma Permanente

El famoso concepto de capital humano que ha estado vibrando en la administración por los últimos 20 años, ha creado una especie de idealización de los individuos a disposición de las compañías. Sin embargo, éste concepto debe transformarse no podemos hablar de capital humano sin reconocer que el capital humano ya

no es el mismo, su forma de aprender se ha estado modificando y por tanto, su forma de hacer, trabajar, entender, aplicar, se modifica sustancialmente. Estaríamos hablando de un capital humano distinto en el sentido técnico planteado por los economistas con la función de Cobb-Douglas, nos enfrentaríamos a una combinación de éste capital humano, con su capacidad de relación con otros y sus organizaciones, y no sólo su capacidad de utilizar o consumir capital físico. Éste capital humano, presenta un desafío para las organizaciones y la administración, requiere una educación permanente, una educación no sólo técnica sino que trascienden los intereses organizacionales, por eso hablamos de un lifelong learning, donde el individuo, desea aprender todo el tiempo, no sólo cuestiones de su labor como empleado, empresario, o su rol social, sino todo aprendizaje que le genere crecimiento personal y profesional, desde aprender una carrera técnica, profesional, idiomas hasta tai chi, yoga o meditación. El cambio cultural que debe plantearse es inmediato, no estamos ante la misma generación que se educaba para un empleo, estamos ante una generación inquieta de conocimiento, que busca de forma permanente modificar su relación con el mundo. Mateo (2006, 146) confirma que "con cierta frecuencia se denomina a nuestra sociedad actual como la sociedad del aprendizaje y, sin duda, dicha denominación responde a la realidad, si bien es conveniente matizar o añadir que ello es consecuencia, en buena parte, de la rápida producción y generación de conocimientos que obliga a un aprendizaje continuo para no quedar obsoleto en la materia en cuestión. La sociedad del aprendizaje es, pues, una consecuencia de la sociedad del conocimiento".

Mateo (2006, 150-151) considera que "es fundamental destacar que el trabajador del conocimiento logra el acceso al trabajo y una posición social a través de la educación formal. La cantidad y clase de conocimiento formal que requiere el trabajador del conocimiento varía de forma importante de unos casos a otros, si bien aunque el conocimiento exigido sea muy limitado, solo la educación formal permite el acceso a dicho trabajo. La primera conclusión a la que se llega es que la educación es la base y la llave de la sociedad del conocimiento y los centros de educación –escuelas, institutos, universidades, centros de formación continua en empresas y entidades diversas, etc – son las instituciones clave de la sociedad del conocimiento. Por consiguiente, la realización o "performance" de un individuo, una organización, una industria o un país dependerá de la capacidad para adquirir y aplicar conocimiento. La sociedad del conocimiento es más competitiva que cualquier otra sociedad conocida por la simple razón de que el conocimiento es universalmente accesible; la denominación de países *pobres* debiera cambiarse por la de países con muy bajo bagaje de conocimientos o, de una forma más dura, por la de países *ignorantes".*

En consecuencia, "Muchos son los trabajadores que vienen de nuevo a obtener sus títulos universitarios, o los trabajadores que ya tienen títulos universitarios, pero están regresando para obtener certificado de formación especializados o grados más avanzados. Por lo tanto hay una necesidad de pensar en términos de sistemas de aprendizaje de por vida... los gobiernos deben pensar en la educación y la formación como sistemas integrados para el aprendizaje de toda la vida y empezar a diseñar sistemas que tendrán múltiples proveedores y múltiples vías para acceder a los diferentes niveles de certificación y calificación. También tienen que hacer un uso más eficaz de las tecnologías de educación a distancia, en particular el potencial de los servicios de educación basada en Internet y de formación que se pueden entregar en cualquier momento, en cualquier lugar y a cualquier ritmo" (Dahlman 2007, 29).

Investigación Como Fuente de Aprendizaje y Desarrollo Social

La investigación ha desarrollado distintos enfoques, se ha especializado de acuerdo a los objetivos del investigador, las entidades que patrocinan la investigación y los resultados esperados por la comunidad u organización que será impactada con la investigación. Actualmente, la inversión en investigación de los países en vía de desarrollo continúa siendo baja en comparación a los países de avanzada, que han logrado generar grandes avances en biotecnología, robótica, sistemas aeroespaciales, nanotecnología, y desarrollo de materiales de avanzada. Sin embargo, aparece un nuevo concepto que puede darle un empujón para el avance de los desarrollos en investigación, tecnología e innovación que plantean muchas universidades para su aplicación en la empresa, éstos son los sistemas de innovación abierta.

Los sistemas de innovación abierta pueden identificarse por la relación existente entre la Universidad, Empresa y Estado para generar modificaciones sustanciales en la forma de vida de comunidades y en los sistemas de producción, permiten generar desarrollos económico, sociales y tecnológicos sustanciales, la sumatoria de esfuerzos y conocimiento de los principales ejes de la sociedad permiten hacer grandes transformaciones, sin embargo, el contexto es el determinante para que los países puedan tener éste tipo de sistemas de innovación. Tendríamos un segundo eje al mencionado de la educación, la relación entre organizaciones que pueden generar investigación para impactos reales, traducida en aplicaciones y conocimiento, donde se convierte ésta relación entre instituciones, contexto y educación en un proceso circular, "El conocimiento se asienta en dos pilares fundamentales, uno es *investigación, desarrollo e innovación (I + D +i),* que crea nuevos conocimientos y mejoras en otros ya establecidos y el otro la *Enseñanza* que transmite los conocimientos existentes". (Mateo 2006, 148).

Figura No. 3: Relación Circular Universidad – Empresa – Estado Investigación y Conocimiento

Fuente: Elaboración Propia

Por otra parte, se presenta una situación sin precedente y es la investigación realizada con pocos recursos desde las mismas comunidades, estudiantes y niños, quienes buscan información y desarrollan soluciones a problemáticas reales en contextos locales. Y éste será un paso trascendental para entender cómo la investigación no sólo depende de un pequeño grupo de científicos, al contrario, la investigación se encuentra en las manos de todos gracias a las tecnologías de información, donde cada individuo logra contar con información en tiempo real, conocer lo que le interesa, desechar y generar nuevos vínculos con su realidad inmediata promoviendo un nuevo tipo de investigación, donde de forma inconsciente se pasa de la idea de investigación al método y su posterior descubrimiento, generalización y aplicación de teorías, prácticas, creaciones, herramientas, nuevos modelos y formas. América Latina debe incrementar su inversión en investigación en todas las áreas, pero particularmente en aquellas que generan cambios estructurales para la sociedad y su economía, "América Latina se está quedando atrás. Parte de la razón de su bajo rendimiento es que no se ha prestado suficiente atención a la creciente importancia del conocimiento en el desarrollo" (Dahlman 2007, 20).

CONCLUSIONES

En la revisión del estado del arte desde la disciplina administrativa de los nuevos planteamientos teóricos en la plataforma de la sociedad del conocimiento se pueden encontrar los siguientes temas: Investigación, Educación, Social Media, Networking, Aprendizaje Continuo, Teletrabajo. Como ejes centrales de las

nuevas publicaciones, investigaciones y quehacer tanto de la comunidad académica, como empresas y estado. Cada uno cuenta con múltiples derivaciones de acuerdo al interés y problemáticas de cada contexto. Por su parte, en el campo de los hechos, aún se requiere mucha inversión, interés y compromiso de los actores sociales para el desarrollo de políticas eficientes que permitan que todos vivamos la sociedad del conocimiento, no estamos hablando del uso de computadores o dispositivos electrónicos para la comunicación, estamos hablando de una sociedad donde el conocimiento y no sólo la información esté a disposición de todos, y todos tengan la capacidad de entender esa información, adaptarla y generar cambios sustanciales en las formas de vida. No tenemos una sola respuesta o solución para el logro de ésta situación, sin embargo, se pueden plantear por el momento la necesidad de generar alianzas, fomentar desde la academia hacia organizaciones con y sin ánimo de lucro, públicas y privadas alianzas para el desarrollo de nuevas metodologías de trabajo que permitan generar información, conocimiento y aplicaciones para toda la sociedad, que en el largo plazo mejoren y fortalezcan el engranaje social, económico y político de Colombia y América Latina, una sociedad informada y educada es la respuesta a los problemas de nuestro tiempo.

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OECD. Innovation to strengthen growth and address global and social challenges Key Findings (2010). p.2. [Consultado: Febrero de 2015] Available in: http://www.oecd.org/site/innovationstrategy/

RECONOCIMIENTO

Ponencia resultado de la investigación en el Proyecto Determinación de las Brechas del Conocimiento, de las Disciplinas De Administración, Contaduría y Economía: Un análisis teórico comparado entre la sociedad industrial y la Economía y Sociedad del conocimiento. Grupo de Investigación CACE. Facultad de Ciencias Administrativas, Económicas y Contables. Universidad Cooperativa de Colombia Cali Sede Sur.

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http://scienti1.colciencias.gov.co:8081/cvlac/visualizador/generarCurriculoCv.do?cod_rh=0000648426

LOS TRES VARIETALES DE VINO DE MAYOR PREFERENCIA Y ADAPTABILIDAD EN ENSENADA, MÉXICO. UNA ESTRATEGIA DE MERCADOTECNIA PARA UNA PEQUEÑA VINÍCOLA.

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RESUMEN

Esta investigación se caracteriza por ser de tipo descriptivo-exploratorio con diseño no experimental, con el objetivo de diseñar una estrategia de mercadotecnia para una pequeña vinícola ubicada geográficamente en la ciudad de Ensenada, Baja California, México. La metodológica estuvo integrada en cuatro etapas: (i) en la primera, se realizó el abordaje teórico del constructo; (ii) en la segunda etapa, se procedió a la construcción y aplicación de dos instrumentos para la recogida de datos; (iii) en la tercera etapa, se hizo la captura de los datos y el análisis de la información; y, (iv) en la última etapa, se siguió con el diseño de la estrategia de mercadotecnia tomando en consideración el método FODA. Finalmente, se obtuvo como resultado nueve principales estrategias para la pequeña empresa: (i) crear un sitio Web, (ii) establecer una filosofía empresarial, (iii) elaborar un plan estratégico, (iv) participar en eventos del vino, (v) realizar investigación de mercados, (vi) atraer nuevos consumidores, (vii) comprar tierras y vides, (viii) promover las asociaciones, y (ix) fomentar el consumo de vino. Concluyendo que la propuesta constituye una importante aportación para el sector, como fuente de consulta y marco referencial de un modelo metodológico analítico-empírico.

JEL: M31

PALABRAS CLAVES: Varietales, Vino, Estrategia de Mercadotecnia, Ensenada

INTRODUCCIÓN

Hoy en día, uno de los productos agrícolas de mayor demanda en el mundo ha sido la uva, el cual se estima que se degusta y cosecha en 98 países con un promedio anual de 60 millones de toneladas (Plan Rector Sistema Nacional Vid, s. f.). De este fruto nace el vino, siendo una bebida que ha acompañado al ser humano desde tiempos antiguos. Dicho producto se genera tras el fermentado alcohólico del zumo de la uva y conlleva muchas sustancias como vitaminas y mineras (Font, Gudiño, y Sánchez, 2009). Es por ello que un gran número de empresas vinícolas se han venido desarrollando con mayor frecuencia por personas que emprenden sus propias pequeñas empresas vinícolas con el fin de vender y ofrecer productos y servicios nuevos, siendo estos, en muchas ocasiones, de excelente calidad y de buen servicio. Sin embargo, algunas otras no perduran en el mercado competitivo o no pasan de la producción de vino artesanal a lo comercial, es decir, algunos empresarios inician produciendo vino para abastecimiento y consumo propio, pero por desconocimiento no llevan ese producto a un terreno más amplio, venderlo e introducirlo en el mercado de la venta de vino a mayor escala (Meraz, 2014).

Como ya se sabe, México produce excelente uva con alta calidad para la elaboración de vinos, ya que las condiciones de las zonas vitivinícolas referentes a tierra y clima son ideales para el cultivo y producción de dicho fruto. Desde el punto de vista enológico, en la regiones vitivinícolas del país se dispone de la más alta tecnología y del conocimiento en cuanto a las técnicas de vinificación de parte de los enólogos, enfocándose algunos principalmente a sus clientes, otros a su empresa, otros tantos a su materia prima o a

sí mismos, cada uno con sus propias estrategias de mercadotecnia y sus formas de comercialización, dando como resultado una calidad con distinción única en la elaboración del vino (Fernández, 2007).

Dentro del territorio mexicano, la zona vitivinícola de Ensenada ha recibido un gran interés en cuanto a su planeación tanto por productores como por parte de las agencias estatales y centros de investigación académica, ya que en sus valles se produce algo más del 90% de los vinos mexicanos, con una superficie de 3,021 hectáreas aproximadamente. Asimismo, con la producción y venta de vino se genera un atractivo para el Corredor Turístico, en el que se recibe una afluencia de 250 mil visitantes en todo lo que es la región del vino, impactando favorablemente en la economía de la región y del estado (Larousse de los vinos, 2008 Mexicoxport, 2011; Plan de acción para la innovación y competitividad de los valles vitivinícolas de Baja California, 2012; Sepúlveda, 2009).

No obstante, la industria vitivinícola de México se encuentra pasando por varios factores que la han venido afectando en su desarrollo y nivel competitivo, entre ellos están: la falta de inversión privada, apoyos gubernamentales y protección arancelaria, así como la escases de agua y la fuerte competencia de los vinos importados (Meraz, 2014). Por lo ya mencionado, y debido a falta de estudios que den respuesta a la problemática presentada, se expone la presente investigación cuyo objetivo es presentar el diseño de una estrategia de mercadotecnia para una pequeña empresa vinícola, con producción a pequeña escala y venta de vino de alta calidad a precio elevado, en la que se exponen a través de los resultados, y después de realizar el análisis estadístico, las tres variedades de vino de mayor preferencia y su capacidad de adaptación en los valles vitivinícolas de Ensenada, Baja California.

METODOLOGÍA

Esta investigación es de tipo descriptivo-exploratorio con diseño no experimental. La metodológica se dividió en cuatro etapas: (i) en la primera, se realizó el abordaje teórico del constructo; (ii) en la segunda etapa, se procedió a la construcción y aplicación de dos instrumentos de medición; (iii) en la tercera etapa, se hizo la captura de los datos y el análisis de la información mediante el uso del software estadístico *Statistical Package for the Social Sciences* (SPSS); y (iv) en la última etapa, se siguió con el diseño de la estrategia de mercadotecnia tomando en consideración el método FODA.

La pequeña vinícola en la que se aplicó esta investigación surgió en 2005 tras la asociación de cuatro empresarios. Inicialmente la producción de vino fue como un simple pasatiempo por parte de los propietarios. Esta empresa se encuentra ubicada en el municipio de Ensenada, Baja California, en la zona sur de El Sauzal. Cada uno de los propietarios desempeñan una actividad dentro de la misma: administrador general, enólogo, ventas y arte. La empresa emplea a cinco empleados temporales durante el periodo del proceso de elaboración del vino, que va desde finales del mes de agosto hasta mediados de noviembre, y posteriormente, contrata de dos a tres personas durante el embotellado. La empresa utiliza tres varietales para la elaboración de su vino: Cabernet Sauvignon, Merlot y Tempranillo, los cuales son cultivados en tierras de otras vinícolas de mayor tamaño. Actualmente la empresa maneja dos etiquetas que se ofrecen al mercado, uno de ellos es "Cielo, Mar y Tierra", y el otro es una mezcla de Cabernet Sauvignon y Merlot. Esta no cuenta con estudios previos de investigación de mercado, carece de una red de distribución bien establecida, no cuentan con tierras propias para el cultivo de la vid, así como de un sitio Web corporativo, lo que representa una ventaja para la competencia (Ibarra, 2008).

Para la obtención de los datos, primeramente se aplicó un cuestionario a uno de los propietarios de la pequeña vinícola que consistió en un grupo de preguntas referentes a información de la misma vinícola. Dicho cuestionario quedó estructurado en cuatro partes: la primera parte referida a los antecedentes de la empresa (4 preguntas), la segunda sobre los datos generales e identificación de la empresa (12 preguntas), la tercera parte relacionada con la producción y venta (16 preguntas), y la cuarta enfocada a las estrategias de mercadotecnia que utiliza la empresa (15 preguntas). Posteriormente, se prosiguió a la aplicación de una

encuesta para obtener datos sobre las preferencias de los consumidores relativas al vino (frecuencia de compra, consumo, y preferencias de marcas, varietales y procedencia). En su contenido se incluyeron preguntas cerradas de tipo dicotómicas y de selección múltiple (17 preguntas), tomándose una muestra representativa de 50 personas que asistieron al pasado evento "Concurso de las Paellas" en el Valle de Guadalupe, en Ensenada, México.

Después se prosiguió al análisis de los datos a través de pruebas estadísticas y análisis de frecuencias, particularmente utilizando el software SPSS versión 20.0, mediante el cual se determinaron las frecuencias y distribuciones. Finalmente, se realizó una matriz FODA de la pequeña vinícola donde se representaron todos los aspectos internos y externos de la misma, siendo empleada para el diseño de la estrategia de mercadotecnia, en la que se fueron acotando las estrategias generadas de la siguiente manera: (i) mediante una ordenación de la mezcla entre las fortalezas, oportunidades, debilidades y amenazas; (ii) seguidas de una ponderación de estrategias referentes al producto, precio, plaza y promoción; (iii) de acuerdo a los elementos de la promoción: la publicidad, venta personal, relaciones públicas, promoción de ventas y publicidad no pagada; y, (iv) por su relación con la imagen del producto y el posicionamiento de la marca.

RESULTADOS

De acuerdo a los resultados obtenidos tras haber realizado el análisis estadístico de los datos, el 42% de los encuestados que toman vino fueron jóvenes de entre 20 y 31 años de edad, quienes se caracterizan por comprar alrededor de cuatro botellas de vino y consumir solamente una botella de vino al mes, y el 40% lo adquiere directamente del supermercado, siendo la mayoría. Además, argumentaron que prefieren consumirlo en casa y en compañía de sus amigos. En cuanto a la preferencia de los varietales de vino elaborados con uva roja, el primero mayor preferido fue Cabernet Sauvignon, el segundo de mayor preferencia fue Merlot, y el tercero fue Tempranillo. Por su parte, los varietales de vino a base de uva blanca, el más preferido fue Chardonnay, seguido por Chenin Blanc, y en tercer lugar Sauvignon Blanc. Estos tres varietales de uva roja tienen una fuerte ventaja competitiva tanto para la pequeña vinícola como para su adaptabilidad a la región, ya que según un estudio realizado por Sierra (2014) en el estado de Chihuahua, donde las condiciones climáticas pudieran ser similares a las de Ensenada, caracterizadas por ser muy secas con una temperatura media anual de 17°C, la alta de 30°C y la mínima de 0°C, y con una gran escasez de lluvias, en el que se sometió el crecimiento de la vid bajo estas condiciones, resultó que el Tempranillo recibe un daño del 22% durante su fase de crecimiento, seguido del Cabernet Sauvignon con el 33%, y el Merlot con un impacto del 44%, siendo el más afectado de los tres.

El 60% de los encuestados indicó que prefiere consumir vino nacional, el 36% señaló que ambos y solamente el 2% que se inclina por los vinos extranjeros o importados, teniendo la empresa L.A. Cetto como la más preferida, con el 30%; seguida de Bodegas de Santo Tomás, con el 18%; y en un tercer lugar a las empresas vinícolas Casa de Piedra y Monte Xanic, con el 8%. Por su parte, de los consumidores que prefieren el vino de procedencia extranjera prefiere los vinos principalmente de España y Francia, seguidos por los de Estados Unidos de América y Australia. La mayor parte de los informantes afirmó estar abiertos a recibir algún tipo de promoción referente al vino nacional, preferentemente por Internet como el principal medio.

Consecuentemente se dio marcha a la realización del FODA en la que se identificaron 142 estrategias mediante la combinación de los elementos de las fortalezas, oportunidad, debilidades y amenazas. Después se continuó con la ordenación de dichos elementos de acuerdo a los elementos de la mezcla de mercadotecnia (producto, precio, plaza y promoción) dando lugar a 141 estrategias. Sucesivamente se dio pie a la selección y ponderación de las estrategias referentes a la promoción, correlacionándolas de acuerdo a las cinco actividades principales de la comunicación de mercadotecnia (publicidad, venta persona, relaciones públicas, promoción de ventas y publicidad no pagada) acotándose a 93 estrategias. Y por último se siguió a delimitar las estrategias con base a la imagen de marca y el posicionamiento, obteniéndose nueve

estrategias: (i) crear un sitio Web; (ii) establecer una filosofía empresarial; (iii) elaborar un plan estratégico publicitario; (iv) participar en eventos relacionados al consumo, promoción y venta de vino; (v) realizar investigación de mercados; (vi) penetrar en nuevos mercados de consumidores; (vii) adquirir tierras propias para el cultivo de la vid; (viii) promover las asociaciones con otras empresas; y (ix) fomentar el consumo de vino nacional. Actuando todo ello como un filtro para la obtención de la estrategia de mercadotecnia para la pequeña empresa vinícola.

CONCLUSIONES

Todo lo anterior ha quedado constatado tras haber realizado el presente estudio, el cual tuvo por objetivo diseñar una estrategia de mercadotecnia para una pequeña vinícola ubicada geográficamente en la ciudad de Ensenada, México, donde se dejó ver claramente las tres variedades de vino de mayor preferencia y sus posibilidades de adaptación a los valles vitivinícolas de la región, donde el cambio climático y el crecimiento poblacional ha dado como resultado una reducción de la precipitación fluvial y el abastecimiento de agua. Y es que como lo señala Ávila (2014), una de las mejores formas de adaptación es evaluando el impacto de las diferentes técnicas de crecimiento de la uva y de producción de vino de sitios existentes en otras zonas.

De ahí que el reto para la actividad, es la búsqueda de mayores posibilidades y mejor aprovechamiento de los recursos existentes, particularmente el adecuado uso del agua en las prácticas agrícolas, que sirva para mejorar o mantener los índices de producción y calidad de los vinos, así como de la situación que se vive en los valles de Ensenada. A efecto de que la actividad turística siga promoviendo el crecimiento económico, social y ambiental de la principal zona vitivinícola del país, toda vez que la oportunidad de nuevas formas de viaje están cambiando las preferencias de los visitantes, siempre y cuando se den de forma sustentable y competitiva (Ibáñez, 2011).

Con lo ya mencionado, la propuesta presentada constituye una importante aportación para el sector, especialmente si se considera la falta de estudios que aborden la problemática aquí presentada, donde se dejó a relucir que la pequeña vinícola tiene una ventaja competitiva al ser su vino elaborado con una mezcla de los tres varietales de mayor preferencia y adaptabilidad Cabernet Sauvignon, Merlot y Tempranillo). Además, estos resultados ayudaron a justificar el desarrollo del nuevo método analítico-empírico que se fundamenta en la competitividad de las mismas empresas vinícolas. Ante esta postura, y considerando el nuevo escenario, se destaca el valor de este trabajo porque puede servir como fuente de consulta y como marco referencial de un modelo metodológico para futuras investigaciones del sector.

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PERSPECTIVAS DE LA RESPONSABILIDAD DEL CONTADOR PÚBLICO COMO AUDITOR FORENSE EN LA ÚLTIMA DÉCADA COLOMBIANA

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RESUMEN

Las organizaciones públicas y privadas se encuentran expuestas a los delitos financieros y el fraude; entendido este último como un fenómeno social, político, administrativo, económico y organizacional que afecta de gran manera a las empresas y a sus recursos. Debido a esto, surge la Auditoria Forense, la cual está encargada de obtener evidencias para que sean presentadas como pruebas en procesos legales y demandas judiciales, enfocada no solo a detectar fraudes y crímenes económicos sino también a prevenirlos. Lamentablemente en Colombia el 90% (Según la encuesta de fraude realizada en Colombia, por la empresa KPMG en 2013) de los crímenes económicos son detectados un año después de haberse realizado y normalmente esta herramienta no es usada para prevenir sino para detectar los fraudes que ya han sido cometidos. Por lo anterior, este documento pretende evidenciar la urgencia de involucrar al contador público en la toma de decisiones frente a la prevención de los delitos que se puedan presentar; además de la importancia de aplicar las herramientas de control que ofrece la auditoria forense, con el fin de dar a conocer las prácticas que apoyan la efectividad en la detección y prevención del fraude en Colombia. El estudio se realiza con base a la revisión documental de textos científicos nacionales e internacionales.

PALABRAS CLAVE: Fraude, Control, Auditoria, Auditoria Forense, Corrupción

PERSPECTIVES OF THE RESPONSIBILITY TO COUNTER PUBLIC AS FORENSIC AUDITOR IN THE LAST DECADE COLOMBIA

ABSTRACT

Public and private organizations are exposed to financial crime and fraud; understood as a social, political, administrative, economic and organizational phenomenon that affects greatly the companies and their resources. Because of this, is the forensic audit, which is in charge of obtaining evidence that are presented as evidence in legal proceedings and lawsuits, not only focused to detect fraud and economic crimes but also to prevent them. Unfortunately in Colombia 90% (according to the survey of fraud in Colombia, by the company KPMG in 2013) economic crimes detected a year after and normally this tool is not used to prevent but to detect the fraud that had already been committed. Therefore, this document aims to highlight the urgency of involving the public accountant in decisions against the prevention of crimes that may occur; In addition to the importance of applying the tools of control that offers the forensic, audits in order to learn practices that support the effectiveness in the detection and prevention of fraud in Colombia. The study is based on the document review of national and international scientific texts.

JEL: M40, M41, M49

KEYWORDS: Fraud, Control, Auditing, Audit Forensic, Corruption

INTRODUCCION

Considerando que la profesión del contador público ha evolucionado para adaptarse a las necesidades de un entorno que exige cambios tecnológicos, económicos, culturales y laborales, por mencionar algunos, surge la auditoria forense como herramienta de control, con el fin de mitigar los riesgos contra el fraude y la corrupción que actualmente existe en el mundo, siendo este último la causa más frecuente del deterioro de los recursos públicos y privados dentro de las organizaciones en Colombia

El objetivo del presente documento es analizar la urgencia de involucrar al contador público en la toma de decisiones frente a la prevención de los delitos que se puedan presentar; además de la importancia de aplicar las herramientas de control que ofrece la auditoria forense, con el fin de dar a conocer las prácticas que apoyan la efectividad en la detección y prevención del fraude en el contexto Colombiano

No obstante, para nadie es un secreto que la imagen de Colombia se ha visto deteriorada por los escándalos de corrupción que la oprimen como por ejemplo: malversación de fondos, enriquecimiento ilícito, lavado de activos, estafa, alteración de estados financieros, cibercrímen, entre otros; esté trabajo busca que con la comprensión y promoción de las herramientas de control que ofrece la auditoria forense, el contador público desde su disciplina pueda promover la transparencia, la honestidad y la ética, para que los esfuerzos ante estas amenazas finalmente puedan tener sus frutos.

METODOLOGIA

La metodología empleada en este trabajo es de tipo documental y exploratorio, teniendo en cuenta la revisión bibliográfica de textos académicos y artículos científicos donde se busca determinar las herramientas de control en las cuales se apoya la auditoria forense.

Justificación

Las organizaciones públicas y privadas se encuentran expuestas a los delitos financieros y el fraude; entendido este último como un fenómeno social, político, administrativo, económico y organizacional que afecta de gran manera a las empresas y a sus recursos. Debido a esto, surge la Auditoria Forense, la cual está encargada de obtener evidencias para que sean presentadas como pruebas en procesos legales y demandas judiciales, enfocada no solo a detectar fraudes y crímenes económicos sino también a prevenirlos. Lamentablemente en Colombia el 90% *(Según la encuesta de fraude realizada en Colombia, por la empresa KPMG en 2013)* de los crímenes económicos son detectados un año después de haberse realizado y normalmente esta herramienta no es usada para prevenir sino para detectar los fraudes que ya han sido cometidos. Por lo anterior, es importante precisar que la profesión del contador público ha evolucionado para adaptarse a las necesidades de un entorno que exige cambios tecnológicos, económicos, culturales y laborales, por mencionar algunos y aún más teniendo en cuenta que las organizaciones implementan de manera inadecuada las herramientas o mecanismos de control debido a que no se emplean de manera preventiva sino correctiva.

De tal manera este documento pretende analizar la importancia de aplicar correctamente las herramientas de control que ofrece la auditoria forense, mediante un estudio documental, con el fin de dar a conocer las prácticas que apoyen la efectividad en la detección y prevención del fraude en Colombia Para dar cumplimiento a lo anterior se cuenta con la herramienta de la auditoría forense la cual se constituye en una de las diferentes alternativas del ejercicio profesional del contador público, implica además que el contador público posea nuevos conceptos, normas y leyes que le permita determinar si la organización está cumpliendo con los objetivos que se han establecido desde la gerencia. Esta área formara profesionales más críticos y competitivos que respondan adecuadamente a las nuevas demandas de la profesión. Pese a lo

anterior, y con los procesos de globalización y expansión acelerándose, la economía colombiana está más susceptible al fraude y a los delitos financieros que afectan el patrimonio de las organizaciones. La relación directamente proporcional entre crecimiento económico y corrupción se debe, a la falta de previsión y controles efectivos que permitan mitigar los riesgos a los que se afronta la economía como por ejemplo las innovaciones tecnológicas. Los delitos financieros, el fraude y la corrupción son los elementos que representan un gran reto en la actualidad colombiana, es por esto que el auditor forense no solamente debe tener un sinfín de cualidades académicas, sino que además debe estar lleno de valores y virtudes que le impidan caer en el mundo de la corrupción, por lo que además el contador público deberá tener una responsabilidad social al momento de impartir fe pública en cualquier organización. Sin embargo en las diferentes organizaciones se confía en el control interno, que implica el uso de normas y un sistema que permite que la gestión sea efectiva y eficiente para el logro de las objetivos de las empresas, pero es probable que existan aparentes controles que no son ejecutados por lo que se menosprecian los riesgos a los que pueden enfrentarse, razón por la cual puede presentarse el fraude financiero

El fraude financiero

El fraude financiero hace referencia *"*a la alteración, modificación o manipulación de información contable o financiera de una compañía con la intención de reflejar una situación económica o financiera equivocada o engañosa". (KPMG, 2013, 13) Con relación a este tema, respecto al fraude la Norma Internacional de Auditoria NIA 240 tiene en cuenta las "Responsabilidades del Auditor en la Auditoría de Estados Financieros", (IFAC - Internacional Federation of Accountants) a lo que el Instituto de Contadores Públicos de Colombia, afirma:

La NIA 240 explica cómo deben aplicarse las normas de auditoria 315 y 330 para el manejo de riesgos de errores de importancia relativa, y da una guía al auditor para proceder y que procedimientos debe aplicar cuando se encuentra en situaciones que son motivo de sospecha o se determina que hay fraude (2015) Y finalmente para efectos de la NIA 240, esta define el fraude como *"*un acto intencionado realizado por una o más personas de la dirección, los responsables del gobierno de la entidad, los empleados o terceros, que conlleve la utilización del engaño con el fin de conseguir una ventaja injusta o ilegal". (IFAC, 2013) El fraude es un fenómeno que ha venido creciendo tanto en la empresa pública como en la empresa privada, sin importar el tamaño de la organización el fraude provoca grandes pérdidas económicas, incluso las ha podido llevar a la quiebra. Por mencionar algunos casos podemos encontrar los escándalos financieros internacionales como: Enron (2001), WorldCorp (2002), Parmalat (2003), AIG (2004); Y el caso nacional (Colombia) Interbolsa (2012)

Auditoria Forense

Así como las auditorias tradicionales: interna, externa, financiera, administrativa, operativa, ambiental, de proceso, de gestión, entre otras, se preocupan por evaluar el cumplimiento de los procedimientos contables, de gestión y administrativos, además de la razonabilidad de las cifras de los estados financieros, se hace necesario, que la auditoria forense sea la forma empleada para prevenir y detectar el fraude, siendo así, Miguel Cano y Danilo Lugo (2005) en su libro "Auditoría Forense en la Investigación Criminal del Lavado de Dinero y Activos" presentan la siguiente definición: "Se define inicialmente a la auditoría forense como una auditoría especializada en descubrir, divulgar y atestar sobre fraudes y delitos en el desarrollo de las funciones públicas y privadas, la auditoría forense es, en términos contables, la ciencia que permite reunir y presentar información financiera, contable, legal, administrativa e impositiva es por esta razón que la auditoría forense es una auditoría especializada porque no solamente prueba delitos sino que también participa en la investigación de la corrupción administrativa, fiscal y pérdidas económicas que aumentan el deterioro del patrimonio público, facilitando el actuar de la justicia. Para lo cual se apoya en la contabilidad que es una ciencia que permite el registro de cuentas contables a fin de llevar un control de los hechos económicos proporcionando la facilidad a su interpretación los cuales se ven reflejados en los estados

financieros, para la auditoría forense la contabilidad es una parte fundamental en la recolección de evidencia, ya que es a través de estos registros que un auditor forense puede evidenciar en cuentas como aquellas del activo, pasivo, ingresos y gastos, si estas cuentas presentan, razonablemente los hechos económicos de la empresa o entidad de acuerdo a sus movimientos para así de esta manera verificar que no se estén cometiendo delitos financieros. (Pág. 31 y 32)

CONCLUSIONES

Mientras más vulnerable sea una organización y menos eficaces sean sus controles, mayor será la necesidad de recurrir a los auditores forenses, por lo que el panorama es bastante amplio, los casos de corrupción y fraude han ido en un aumento acelerado y se requiere con urgencia el aporte de los profesionales de la contaduría pública, con el fin de prevenir este tipo de contravenciones.

La detección del fraude debe dejar de ser una actividad reactiva y pasar a ser un elemento más dentro de la gestión, planeación y estrategia gerencial del empresario moderno

La auditoría forense es una herramienta de control que mitigara el fraude interno dentro de las organizaciones públicas y privadas

Cuidar el patrimonio de las organizaciones es uno de los grandes desafíos en la actualidad Colombiana por lo que al tomar la decisión de implementar un control interno puede considerarse una estrategia adecuada para mitigar los riesgos.

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PORQUE LAS EMPRESAS NO APLICAN RESPONSABILIDAD SOCIAL EMPRESARIAL?

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ABSTRACT

WHY DO FIRMS DO NOT APPLY CSR?

CSR, is very important for firms and its interaction with both shareholdders and stakeholders. It also makes a difference concerning its image, financial cost, prestige and valuable corporate assets (values and principles).However, Why are there firms which do not follow CSR?. Which are the leading factors to explain this approach, and then at the same time how to deal with them to implement successfully CSR. This paper looks for some answer, in a two stage research process focused first, in the relevance of values (a sample of 16 firms).In the second stage, with a sample of 40 firms, to check the relevance of management policy definitions concerning CSR implementation. The main conclusions are, first that values matter for CSR to work properly. Firms with weak values , will hardly get a CSR culture. Second, CSR Policy definition, complement values concerning Firm-stakeholders relationships (employees, community, regulators). However, among the key variables which explain firms reluctance to apply CSR: a) some doubts about its positive impact on profits, and b) whether CSR is really the key goal of business, are the most significant. Besides, a management model without CSR, is considered to be a "Second best" solution.-

JEL:M1M14

KEYWORDS: Values, Corporate Social Responsibility, Management Policies

INTRODUCCION

Las empresas, han estado implementando nuevas modalidades de gestión para relacionarse con la comunidad, sus accionistas, sus trabajadores, y potenciales inversionistas nacionales y extranjeros. Este cambio, se explica por la transformación que esta ocurriendo en el entorno externo e interno de la organización, en que prevalece un mayor escrutinio de las acciones empresariales, y un avance extensivo de las nuevas tecnologías que facilita la inclusión de nuevas variables en las decisiones de gestión. Actualmente, la Responsabilidad Social empresarial, aparece como una opción ineludible, para las empresas.- No todas las empresas, reaccionan de igual forma a estas transformaciones del entorno, en particular esta mayor capacidad de escrutinio a la que están sometidas, tanto por clientes, analistas, autoridades regulatorias, accionistas, sus trabajadores y la comunidad, que imponen a las empresas mayores exigencias, y le agregan complejidad en sus decisiones. Muchas empresas, pueden reaccionar revisando sus procesos internos, y fortaleciendo los valores de su proyecto de negocios. Otras en cambio, podrían no modificar sus modelos de gestión, Su visión en este caso, de lo socialmente valorable, no traspasa el ámbito de responder a sus accionistas, sus consumidores o sus mandantes directos, como ocurre con las empresas publicas.. Desde el punto de vista ético, se agiliza la adaptación de las empresas para aplicar responsabilidad social empresarial, en tanto esta es una primera aproximación, una forma de "moralizar" las utilidades del la empresa. No obstante, no todas las empresas se sienten obligadas a ello, si estas utilidades son propias del negocio, y se derivan de focalizarse correctamente en los consumidores. Sin embargo, dentro de una comunidad, y en la sociedad en general, existe una interacción estratégica entre sus integrantes, que justifica fomentar y aplicar aquellos valores, que sintonizan a la empresa con su entorno, en particular actuar con responsabilidad.

Porque hay empresas que no aplican Responsabilidad Social Empresarial?. Las empresas que no aplican RSE, pueden tener sus justificaciones, y no por ello se alejan de los valores relevantes de la sociedad. Tal es el caso de las pequeñas empresas, o empresas que no tengan competencias de gestión complejas, o que sean parte de encadenamientos productivos, entre otros, que les obliga a reordenar las prioridades, en función de una secuencia productiva. La RSE, es un medio de vinculación con la comunidad, en base a valores que son compartidos con la empresa,(participación, construcción de capital social), pero no necesariamente con todas las empresas. De esta forma, aun cuando la empresa fortalece su imagen y prestigio, que la transforma en un Benchmarking para el mercado, las empresas que no siguen RSE , tienen otras prioridades respecto de estas variables y valores, y pueden ser igualmente prestigiosas en calidad, servicio o eficiencia. Esta investigación intenta explicar desde el punto de vista interno, el rol de los valores en la gestión como inductores de la aplicación o no de la RSE, al igual que la relevancia de las políticas de gestión que aplican las empresas como complemento de estos valores.

METODOLOGIA

El enfoque utilizado en este estudio fue cualitativo y cuantitativo. En este ultimo caso, se busca los hechos o causas de los fenómenos sociales, prestando escasa atención a los estados subjetivos de los individuos. De los estudios cuantitativos, también se puede decir que son de alta fiabilidad, pues concretan con datos sólidos y repetibles, y asume una realidad estable.- Con el propósito de responder las preguntas de investigación planteada, se ha definido cuál es el tipo de diseño más apropiado para su desarrollo, a partir de tres opciones: experimental, no experimental, o múltiple, siendo el no experimental utilizado en este proceso. En la investigación no experimental, se realizan inferencias sobre las relaciones entre variables, sin intervención directa sobre la variación simultánea de las variables independientes y dependientes. Para la elección de una muestra, primero se debe centrar en el "que o quiénes", que depende exclusivamente de los objetivos de investigación. En este caso, la muestra la conforman empresas de la ciudad de La Serena, quienes serán representadas al momento de recopilar la información, en las dos fases de esta investigación, por un Gerente o directivo medio de la empresa, que representan la unidad de análisis de la investigación, o también denominados "elementos o casos", y que totalizan 56 observaciones.-. La muestra es, en esencia, un subgrupo de las unidades de análisis o elementos que pertenecen al conjunto definido anteriormente por sus características. En consecuencia, el procedimiento de muestreo utilizado es el procedimiento de muestreo no probabilístico.

REVISION DE LA LITERATURA

Las empresas que hoy en día trabajan con Responsabilidad Social Empresarial, pueden ser un aporte relevante a la construcción de una sociedad distinta, consciente de los daños que genera la acción irresponsable de empresas y gobiernos, y preocupada por buscar una solución o corregir sus consecuencias. La revisión de la literatura, enfatiza las implicancias de modelos reales de RSE, profundizando la vinculación externa, en particular en los casos de las empresas mineras, en que las exigencias de RSE son más complejas. La literatura destaca cuatro modelos de análisis para explicar la RSE. Estos modelos se refieren a la Etnografía y relativismo cultural, Kottak ,(2011), el liderazgo, Claasen y Roloff (2012),Chía (2011), cambio social y organizacional, Owen y Kemp(2012) ,y el modelo de la teoría funcional estructural, basada en el modelo estructural funcionalista de Parsons(2009), que distingue y enfatiza los cuatro imperativos funcionales de una organización; adaptación, objetivos, integración y latencia . Todos estos modelos, relacionan las prácticas de RSE con un formato específico de vinculación con la comunidad, ya sea de tipo cultural, social, ambiental o geográfico, conducente en los casos más avanzados a construir capital social, que agrega complejidad a la implementación de RSE.

Los costos de implementar RSE, se incrementan a medida que se asumen niveles de mayor complejidad tanto en los contenidos y alcances, como en los requerimientos organizacionales y competencias necesarias

para mantener en el tiempo las acciones de RSE. Pero al mismo tiempo, la empresa se acerca a los niveles de mayor eficiencia en la frontera de posibilidades de producción, pues los costos privados se acercan a los costos sociales. El rol de los valores en la aplicación de la RSE, y la relevancia de políticas de gestión que los complementen, como variables internas que inciden en la RSE. Alternativamente, están los modelos orientados a entender la RSE en su vinculación con el consumidor, en los cuales se enfatiza las conductas disimiles cuando no existe la RSE ,y como los consumidores influyen con sus decisiones ,en que las empresas asuman conductas responsables que fomentan su lealtad . Mercader (2016). Otros enfoques en cambio, se orientan a los aspectos normativos de la responsabilidad en diversas áreas, no solo social, sino que económica, ética, legal y filantrópica, que en su conjunto y complementariamente inciden favorablemente en el desempeño de la empresa y en la generación de valor. Estas distintas definiciones de responsabilidades, da lugar a diversos modelos explicativos de la RSE, tales como el Modelo Vincular(2006), Modelo de RSE para Pymes(2006), Modelo de las Naciones Unidas, y Modelo de Vitery y Jacome(2011). Medina y Severino (2015). En general en estos enfoques, el énfasis esta en concebir la RSE de preferencia en su vinculación con el entorno externo, sean la comunidad, los consumidores, las autoridades, es decir los stakeholders.

RESULTADOS Y DISCUSION

Los resultados de la investigación en la primera fase destacan el rol de los valores internos de las empresas, como punto de partida para modelos de gestión en RSE. En particular se destaca la relevancia interna de valores como el compromiso, y la responsabilidad. Igualmente importante son el incremento de la imagen interna, una óptima relación con el entorno y, una mayor eficiencia interna. En la segunda fase se detecta el rol de políticas complementarias, que corrijan factores como el desconocimiento de la RSE, y dudas de los efectos de la RSE en los resultados. Es decir, identificar la RSE solo con propósitos de imagen corporativa, limita su alcance y significado. Del mismo modo, estos fundamentos parecen superar la visión restringida de la empresa comprometida solo con sus accionistas. Friedman (1970). No obstante lo señalado, también es posible identificar que la ausencia de algunos valores (respeto y comunicación), explica que existan empresas, que no siguen los criterios de RSE, aunque en base a los mismos resultados, esta situación no es definitiva ni terminal, pues un 43% de los encuestados (ejecutivos locales), señala que desconoce el tema de la RSE. Implícitamente, se asume que si estas condiciones no estuvieran presentes, o pudieran corregirse, las empresas aplicarían en sus modelos de gestión, los valores de la responsabilidad empresarial. El argumento es que desde el punto de vista de la eficiencia, no aplicar RSE, implica que la empresa queda dentro de su frontera de posibilidades de producción, o en el mejor de los casos, si existieran razones objetivas que lo justifiquen, sería equivalente al criterio del "segundo mejor".

CONCLUSIONES

a.-No se aplica RSE si no hay convencimiento que ello derivara en mayores utilidades. Para fines de imagen, las empresas pueden adherir ocasionalmente a prácticas de RSE, que se confunden con la filantropía, especialmente si no existen políticas de RSE claramente definidas. b. Tampoco se aplica RSE si no existen dentro de la organización, los valores de respeto y comunicación. Es decir, si no hay respeto interno, menos lo habrá con aquellos que están más lejanos en la secuencia de control, con mayor razón si la empresa tiene una posición dominante de mercado. Respecto de la comunicación, se entiende como inherente al respeto, pues comunicar tiene por propósito no solo informar, sino que también incluir, participar, considerar e involucrar, (bottom-up), para aplicar decisiones, conceptos que no se condicen con situaciones en las que las personas no son consideradas sino para cumplir planes y directrices, que emanan del nivel superior (top-down). c.-Aquellas empresas que se preocupan por la comunidad y sus empleados, con sentido de responsabilidad y compromiso, son bien evaluadas. Igualmente se ha constatado, que son importantes los valores validados dentro de la empresas, como prerrequisito para buscar su conexión con valores relevantes para la comunidad mediante la aplicación de RSE. En este sentido, es evidente que la empresa no podría propiciar la responsabilidad, si no la aplica internamente. Respecto de la pregunta de

porque las empresas no aplican RSE?, en general las empresas que no aplican RSE, podría ser por que no tienen incorporados de manera sistemática, valores en la gestión, como también porque no conocen las ventajas de la RSE o porque no tienen políticas explicitas de RSE. Esto no implica según los mismos resultados, que las empresas no se interesen por adherir o seguir ocasionalmente, acciones de RSE. Sin embargo, en la medida que estas representen compromisos para los cuales la empresa no esta preparada, o no tiene las competencias, entonces desisten de incorporar de manera sistemática la RSE.

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ESTUDIO COMPARATIVO DEL CLIMA ORGANIZACIONAL EN DOCENTES UNIVERSITARIOS DE LA COSTA CARIBE COLOMBIANA

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RESUMEN

El presente trabajo de investigación se llevó a cabo con la finalidad de comparar los factores psicológicos, grupales y organizacionales que se presentan en los docentes universitarios de la Costa Caribe Colombiana e inciden en el establecimiento de sus semejanzas y diferencias. La investigación es de tipo descriptivo y se sustenta en teorías de autores tales como: Toro (2009), Brunet(2009), Méndez (2009). Bajo un enfoque cuantitativo la medición del clima organizacional muestra fracciones aleatorias conformadas por docentes catedráticos, ocasionales y de tiempo completo indefinidos, en las universidades de la Guajira, Popular el Cesar, Magdalena y Atlántico que evidencian un ambiente laboral poco favorable para contribuir a una mayor productividad en los docentes universitarios. Los resultados evidencian que la comparación entre factores favorables y desfavorables afectan el clima organizacional en las universidades objeto de estudio. Las conclusiones son evidentes, los factores que presentan valores más desfavorables necesitan ser abordado para contribuir a un clima organizacional mucho más favorables para la productividad de los docentes involucrados.

JEL: I2, I23

PALABRAS CLAVE: Estudio comparativo, Clima Organizacional, Docentes universitarios, Costa Caribe, Colombia

COMPARATIVE STUDY OF ORGANIZATIONAL CLIMATE IN UNIVERSITY PROFFESORSOF COLOMBIAN CARIBBEAN COAST

ABSTRACT

This research was conducted in order to compare the psychological, group and organizational factors on professors in the Colombian Caribbean coast as well as the influence to establish their similarities and differences. The study is descriptive and is based on theories of authors as Toro (2009), Brunet (2009), Mendez (2009), under quantitative approach. The measuring of organizational climate is established by a random sample made up from professors, part-time and tenure professors at of la Guajira, Popular del Cesar, Magdalena and Atlantic universities. The results show comparative favorable and unfavorable factors affecting the organizational climate to greater productivity in university professors. The Conclusions are evident: the factors having most unfavorable values need to be reviewed in order to contribute to a much better climate for the productivity of the involved professor.

JEL: I2, I23

KEYWORDS: Comparative study, Organizational Climate, University Professors, Caribbean Coast, Colombia

INTRODUCCIÓN

Las Universidades Públicas son entidades abiertas, directamente vinculadas con su entorno, en constante diálogo con la sociedad y sus transformaciones. El Estado y las diferentes fuerzas sociales intervienen y ejercen presiones de mercado, normativas y financieras, que afectan su misión, administración y financiamiento. Se observa cómo en los últimos años se han experimentado transformaciones al interior de las universidades públicas del Caribe colombiano, relacionadas con decisiones autoritarias, inestable y una fuerte inseguridad laboral, entre otras, que responden a presiones ejercidas por actores estatales de distintos niveles (legisladores, autoridades educacionales, etc.). Debido a estas constantes presiones, las universidades están buscando nuevos recursos y rediseñando sus sistemas de deliberación; en otras palabras, alterando su funcionamiento interno.

Las presiones externas fundamentales que enfrentan las universidades públicas del caribe, entre otras no menos importantes son: exigencias de acreditación de alta calidad académica e inequidad en el financiamiento por parte del Estado. Estos problemas tienen origen en el rápido crecimiento de la demanda de educación superior que no ha sido acompañada de los ajustes necesarios para consolidar su calidad; esas deficiencias han llevado a la falta de credibilidad social y a la pérdida de liderazgo nacional de las universidades, lo cual plantea la necesidad urgente de reorganizarlas y fortalecerlas. Además, en las Universidades Públicas de Colombia hay duplicación de recursos y esfuerzos como consecuencia de la dispersión geográfica y administrativa y de la falta de intercomunicación, lo que trae como consecuencia el debilitamiento académico de las universidades pequeñas frente a las grandes instituciones de Educación Superior (Molina, 2005:104). El problema interno se evidencia cuando la comunidad académica especialmente los docentes, reflejan conflictos por la toma de decisiones de los gerentes universitarios en cuanto a la normatividad interna (estatuto general y de profesores) sin concertación con sus integrantes. Deficiencias en: la comunicación y difusión de políticas, falta de apoyo a los grupos de trabajo, así como a los incentivos a la productividad académica, financiamiento de proyectos de investigación, formación docente e inestabilidad en la contratación laboral, entre otros, generan poca disposición al cambio y afectan el ambiente laboral. En este orden de ideas, se concluye que el propósito de esta investigación fue comparar los factores psicológicos, grupales y organizacionales en docentes universitarios de la Costa Caribe Colombiana, que inciden en el clima organizacional para establecer sus diferencias y semejanzas.

REVISIÓN DE LA LITERATURA

En la primera etapa se compararon y clasificaron las dimensiones consideradas por los autores de diferentes épocas, relacionados con el concepto de clima organizacional que permitió clasificar los factores en factores psicológicos, grupales y organizacionales y de acuerdo al enfoque de Brunet(2009) se definen a continuación:

Enfoque de Factores Psicológicos individuales: El concepto de clima organizacional está determinado por los procesos psicológicos, que se refiere a los tres procesos que el individuo tiene en la organización: a) La necesidad que aquél siente de establecer interacción social, para ello busca y selecciona a otros; b) necesidad de establecer sentimientos de afinidad hacia la organización; y c) construcción de un sentimiento positivo o negativo al sentir pertenencia a la organización. En este sentido, se observa que el aspecto psicológico abarca el sentir y la manera de reaccionar de las personas frente a las características de cada organización y ante determinadas situaciones, según sus construcciones personales de significados.

Enfoque de Factores Grupales: Toro (2009), define el clima como la percepción colectiva y compartida de las realidades internas del grupo donde los aspectos sociales de la tarea se convierten en una fuente de satisfacciones permanentes.

Enfoque de Factores Organizacionales: Cada una de las organizaciones cuenta con sus propias características y propiedades, a veces únicas y exclusivas, que afectan el ambiente interno o clima organizacional de las mismas, y repercuten en el comportamiento de los docentes, y por consiguiente en la productividad de las universidades.

METODOLOGÍA

Para la medición empírica del clima organizacional fue indispensable recurrir al uso de estadísticas descriptivas, como porcentajes y frecuencias absolutas y relativas. Se utilizó la encuesta como método para conocer las percepciones del personal docente de las universidades objeto estudio, lo cual permitió evidenciar los factores que inciden en el desmejoramiento del clima organizacional. Así mismo, la metodología utilizada en esta investigación es de tipo cuali-cuantitativa, la población estudiada estuvo conformada por docentes con contrato indefinido a tiempo completo, contrato anual a tiempo completo (docentes ocasionales) y contrato semestral por horas en las Universidades públicas del caribe colombiano, entre las cuales se delimitaron: la Universidad del Atlántico, la Universidad del Magdalena (ya reestructuradas), la Universidad Popular del Cesar y la Universidad de la Guajira (potencialmente reestructurables) adscritas al Ministerio de Educación Nacional.

Al mismo tiempo, la investigación asume como universo poblacional a dos mil cuatrocientos treinta y siete (2437) docentes, los cuales son profesionales en diversas áreas del conocimiento, todos con postgrados, adscritos por facultades en todas las universidades objeto de estudio. Así mismo, en la revisión teórica se evidenció la diversidad de factores en los diferentes enfoques analizados, respecto a las dimensiones que inciden en el clima organizacional. Factores psicológicos, grupales y organizacionales, que plantearon la necesidad de un enfoque teórico interdisciplinar, el cual permitió considerar los tres grupos con sus respectivas dimensiones, verificando en cada organización cuáles son los factores que ejercen mayor influencia en el variable clima organizacional.Tal como lo muestra la tabla 1.

Para esta investigación, después de agrupadas las unidades en categorías, se elaboró ficha técnica, del muestreo aleatorio simple, que se detalla en la Tabla 2, las propiedades psicométricas del instrumento fueron satisfactorias y ello permite ofrecer a quienes la utilizan como un medio adecuado para la medición del clima organizacional en universidades públicas de Colombia la mayor confiabilidad de contenido. Seguidamente se establece la validez y confiabilidad de contenido, que según Hernández y otros (2014), se refiere al grado que un instrumento refleja como dominio específico de contenido de lo que se mide. En este sentido, se sometió la escala a juicio de expertos conformados por cinco (5) especialistas en el área abordada, los que permitieron sus opiniones sobre una clara redacción de los ítems, congruencia ítems-objetivos y suficiencia acerca de la pertinencia entre estos ítems y las respectivas dimensiones.

Tabla 1: Operacionalización de la Variable Clima Organizacional

OBJETIVOS ESPECÍFICOS	VARIABLE	DIMENSIÓN	INDICADOR
Analizar los diferentes enfoques teóricos sobre clima organizacional y sus dimensiones psicológicas individuales, grupales y organizacionales	**Clima Organizacional**	**Factores psicológicos individuales**	Autonomía individual Grado de satisfacción Motivación para el trabajo Sentido de pertenencia a la Universidad Compromiso y lealtad con los objetivos organizacionales responsabilidad en el desempeño docente Disposición al cambio
		Factores grupales	Espíritu de cooperación Confianza en el jefe Relaciones interpersonales Desarrollo de trabajo en equipo Apoyo/confianza en grupo Liderazgo de los Jefes Valores colectivos
		Factores organizacionales	Comunicación y difusión de políticas Modelo de toma de decisiones Estructura organizacional Nivel jerárquico y su influencia en el cargo Riesgos laborales e institucionales Infraestructura física Equipamiento tecnológico Dotación de insumo docente
Determinar las diferencias del clima organizacional en las universidades incidente según el tipo de contrato laboral docente		**Tipo de Contratación**	Contrato indefinido a tiempo completo Contrato anual a tiempo completo Contrato semestral por horas (se aplicó en la selección de la muestra)

En esta tabla se muestra la operacionalización de la variable consideradas en el instrumento de medición del clima organizacional en las universidades de Atlántico, Magdalena, Popular del Cesar y Universidad de la Guajira en la sub-región norte en la Costa caribe Colombiana

Tabla 2: Muestras Aleatorias

MUESTRAS ALEATORIAS	UNIVERSIDADES PUBLICAS COLOMBIANAS			
	Universidad del Atlántico	Universidad del Magdalena	Universidad Popular del Cesar	Universidad de la Guajira
Docentes con contrato indefinido a tiempo completo	n_1= 40	n_4= 20	n_7=48	n_{10}=24
Docentes con contrato anual a tiempo completo	n_2=8	n_5=8	n_8=3	n_{11}=10
Docentes con contrato semestral por horas	n_3= 96	n_6=112	n_9=90	n_{12}=95
Total muestra por Universidad	n_a =145	n_m =139	n_c =142	n_g =129

En esta tabla se detallan las muestras aleatorias, elaboradas mediante Ficha Técnica en las universidades de Atlántico, Magdalena, Popular del Cesar y Universidad de la Guajira en la sub-región norte en la Costa caribe Colombiana

Posteriormente con la ayuda del software Excel versión 2010 con el cuestionario diseñado y validado por jueces expertos, se aplicó la prueba piloto a un grupo de treinta (30) docentes universitarios escogidos aleatoriamente entre las universidades objeto de estudio, con similares características, categorizado y valorando en la escala de 1 a 5 cada pregunta porque son cinco opciones de respuestas; el 1.00 corresponde a aquellas respuestas menos importante y 5.00 a las más importante, mostrando pertinencia y objetividad en la Variable y sub-variables de esta investigación. Finalmente, se estableció la confiabilidad del instrumento por medio de la aplicación del COEFICIENTE DE ALFA CROMBACH, $R_{tt}=(k/k-1)(1-\sum Si^2/St^2)$.Donde K= número de ítems; Si^2=varianza de los puntajes de cada ítem; St^2= varianza de los puntajes totales. Donde el coeficiente, dio como resultado: R_{tt}=(66/65)(1-18.69/133.46) =0,87, lo que permitió definir el instrumento como confiable.

RESULTADOS

Al comparar los resultados promedio de los factores del clima organizacional en las universidades (Guajira, Cesar, Magdalena y Atlántico) en la Costa Caribe colombiana, en relación con las implicaciones del enfoque planteado por Brunet (2009) basado en los factores psicológicos individuales, factores grupales y los factores organizacionales, tal como se observa en la Tabla 3, las percepciones de los distintos tipos de docentes en las Universidades antes mencionadas, se evidencia que la incidencia de los factores organizacionales en el clima organizacional, presentan valores muy desfavorables, , es decir, están afectando de manera directa el ambiente interno en las universidades objeto de estudio. A continuación se destacan las diferencias en la valoración de los factores que afectan el clima organizacional, de acuerdo con el tipo de contratación:

Tabla 3: Medición Promedio de los Factores de Clima Organizacional en las Universidades

FACTORES	UNIVERSIDADES			
Factores Psicológicos Individuales	Guajira	Cesar	Magdalena	Atlántico
Docentes Contrato Indefinido a Tiempo Completo	4,19	3,15	4,33	4,10
Docente Contrato Anual A Tiempo Completo	3,15	2,97	3,95	3,09
Contrato Semestral por Horas	3,88	3,09	4,36	4,12
Factores Grupales				
Docentes Contrato Indefinido a Tiempo Completo	3,91	3,31	4,10	4,04
Docente Contrato Anual A Tiempo Completo	3,90	3,17	4,68	4,11
Docente Contrato Semestral por Horas	3,75	3,27	4,31	4,07
Factores Organizacionales				
Docentes Contrato Indefinido a Tiempo Completo	3,15	2,97	3,95	3,09
Docente Contrato Anual a Tiempo Completo	2,84	2,58	3,94	3,07
Docente Contrato Semestral por Horas	2,79	2,94	4,00	3,24

Esta tabla muestrala medición promedio de los factores de clima organizacional en las universidades de Atlántico, Magdalena, Popular del Cesar y Universidad de la Guajira, según el tipo de contrato en la sub-región norte en la Costa caribe Colombiana

Respecto a los docentes con estabilidad relativa –es decir, los que tienen contrato anual a tiempo completo-, su percepción de los factores sicológicos individuales se mantiene en un valor promedio, exceptuando la Universidad del Magdalena, en la cual el valor es más elevado. Por otra parte, la percepción de los factores grupales muestra semejanza en las Universidades de la Guajira y del Atlántico, en las cuales refleja un valor superior a la media, mientras en la Universidad del Magdalena, estos factores presentan un valor alto y en la Universidad Popular del Cesar el valor es más bajo. Por su parte, es baja la valoración de los factores organizacionales exceptuando a la Universidad del Magdalena.

También, se evidencia que en todos los factores psicológicos individuales la Universidad Popular del Cesar presenta la tendencia más baja según la percepción de los docentes de contrato indefinido a tiempo completo. Los valores más bajos se presentan en los ítems autonomía individual y grado de satisfacción. Las percepciones de los docentes sobre los factores sicológicos individuales en las universidades del Atlántico y Guajira muestran coincidencia en la mayoría de los factores, exceptuando los ítems autonomía individual y grado de satisfacción, los cuales presentan una tendencia más baja en el caso de la Universidad de la Guajira. Los factores grupales, muestran una tendencia constante moderada en el caso de la Universidad Popular del Cesar. Por el contrario, las Universidades del Magdalena y Atlántico presentan una tendencia alta. La Universidad de la Guajira muestra mayor variabilidad en cuanto que la tendencia moderada en liderazgo de los Jefes coincide con la Universidad Popular del Cesar; muy alta en espíritu de cooperación, donde coincide con las Universidades del Atlántico y Magdalena; y alta en valores colectivos, donde coincide con la Universidad del Atlántico.

En resumen, el factor grupal que más lesiona el clima organizacional es el liderazgo de los jefes en las Universidades del Cesar y Guajira, es decir los jefes no facilitan que los docentes se involucren de manera efectiva en la toma de decisiones. Es de hacer notar que el jefe inmediato tiene influencia en el desempeño

laboral para el logro de las metas propuestas, porque una mala relación entre jefe y docente genera insatisfacción con contrato indefinido a tiempo completo. De igual manera, los docentes con contrato semestral por horas muestran satisfacción en el espíritu de cooperación, porque están dispuestos a emprender nuevos proyectos relacionados con su perfil y entregan toda su capacidad de trabajo al servicio de la docencia en las universidades de la Guajira, Atlántico y Magdalena. Así mismo, confían en el jefe, porque consideran que es receptivo para discutir los problemas estudiantiles y genera confianza para tratar los problemas docentes. En las relaciones interpersonales, las actitudes de sus compañeros de trabajo favorecen situaciones armoniosas y establecen procesos de colaboración y ayuda mutua, en el trabajo en equipo integran sus esfuerzos en las actividades académicas y se les facilita trabajar en grupos con sus compañeros; es decir se apoyan en sus actividades, confían en el grupo, comparten y practican los valores colectivos en sus universidades.

En la Universidad del Atlántico las variaciones son menos acentudas y se mantienen en valores promedio; las percepciones mas negativas se refieren al equipamiento tecnologico y a la dotación de los insumos docentes. Finalmente la Universidad de la Guajira, presenta percepciones mas variadas respecto a los factores organizacionales. La apreciación mas favorable se refiere a la infraestrutura física, cuyo valor se aproxima al correspondiente a la Universidad del Magdalena, así como la percepción sobre la estructura organizacional.La Universidad de la Guajira presenta la valoración mas negativa respecto a los riesgos laborales, por falta de control y medidas de prevención.

Tabla 4: Medición Global del Clima Organizacional Por Universidad y Tipo de Contrato Laboral

TIPO DE CONTRATO	CONTRATO INDEFINIDO A TIEMPO COMPLETO	CONTRATO ANUAL A TIEMPO COMPLETO	CONTRATO SEMESTRAL POR HORAS	CLIMA ORGANIZACIONAL POR UNIVERSIDAD	VALOR PORCENTUAL SOBRE 330
Universidades	Estabilidad	Inestabilidad relativa	Inesta-bilidad		
Universidad del Cesar	68,91	65,66	68,04	202,61	61,4%
Universidad de la Guajira	81,95	77,6	75,77	235,32	71,0%
Universidad del Atlántico	81,74	80,88	83,26	245,88	74,5%
Universidad del Magdalena	90,64	96,5	92,64	279,78	84,8%
Clima organizacional Por tipo de contrato docente	323,24	320,64	319,71	∑ 963,59	
Valor Porcentual respecto al valor máximo de referencia = 330	97,95	97,16	96,88		

En esta tabla se muestra la medición global del clima organizacional por universidad y tipo de contratación. Se resalta la medición más baja del clima organizacional en cada caso.

El hecho que en la medición global del clima organizacional observado en la Tabla 4, se ubica primer, segundo, tercer y cuarto lugar en las universidades objeto de estudio, para el caso de los docentes más lesionados por la inestabilidad laboral, obliga a deducir que las presiones para lograr la renovación del contrato, actúa como acicate para un mejor desempeño; además, el menor tiempo posible dedicado a la vida universitaria, por su contratación horas/cátedras, puede conducir a que no perciban suficientemente los problemas en las universidades en las cuales laboran. En relación con lo anterior, la Universidad del Atlántico, ocupa el segundo lugar en el clima organizacional, con una valoración de 74,5%, diez puntos inferiores a la del Magdalena, lo cual refleja un clima menos favorable, pero sin mayores riesgos para el desempeño de la Institución. La Universidad de la Guajira, ocupa el tercer lugar en el clima organizacional, con una valoración de 71,0%, inferior en 35% a la Universidad del Atlántico y el14% por debajo de la Universidad del Magdalena que ocupa el primer lugar.

Estos valores reflejan un ambiente laboral menos propicio al óptimo desempeño institucional, lo que implica un alerta respecto a la necesidad de tomar medidas para mejorar el clima organizacional que refleja

mayor insatisfacción por parte de los docentes. El último lugar lo ocupa la Universidad Popular del Cesar que refleja una grave situación, es decir, clima laboral se encuentra 23 puntos por debajo de la Universidad del Magdalena que está en primer lugar y casi diez puntos menos de la que ocupa el tercer lugar. Esta situación refleja un clima tenso, con alto riesgo para el desempeño institucional. En síntesis, los resultados encontrados para todos los docentes encuestados, según el tipo de contratación, permitieron explicar el clima organizacional docentes en las universidades objeto de estudio, combinando los diferentes enfoques y dimensiones propuesto por Brunet (2009), donde los factores psicológicos individuales y grupales permiten valorar el clima organizacional, mientras que los organizacionales, facilitan la explicación de los factores que en si afecta el ambiente laboral. Asimismo, la medición realizada considero los diferentes tipos de factores, resultando un comportamiento más homogéneo en la valoración de los psicológicos y grupales y muy diversificado en los organizacionales.

CONCLUSIONES

De acuerdo a los resultados analizados en la presente investigación, estos evidencian en las universidades de la Costa Caribe colombiana, variabilidad de percepciones en sus docentes, según las dificultades que éstos estén viviendo en cada una de ellas, a través de los factores psicológicos individuales, grupales y organizacionales, entre los cuales se destacan: En los docentes con contrato indefinido a tiempo completo se aprecia que: El clima organizacional en los docentes de contrato indefinido a tiempo completo, es decir aquellos que gozan de estabilidad, existe una diferencia sustancial entre la Universidad del Cesar y las demás universidades; los valores de los factores psicológicos individuales muestran percepciones desfavorables, especialmente en la autonomía individual y grado de satisfacción, lo cual refleja que ante los problemas en sus actividades académicas no tienen posibilidad de resolverlos sin realizar consultas previas, es decir, se sienten limitados para tomar decisiones en el ejercicio de sus funciones.
En los docentes con contrato semestral por horas, se concluye lo siguiente:

Se evidencia que todos los factores psicológicos individuales en la Universidad Popular del Cesar presentan las percepciones más bajas en los ítems autonomía individual y grado de satisfacción. Lo anterior, nos permite llegar a la conclusión que los docentes de contrato semestral por horas en las universidades del Cesar y Guajira, perciben que carecen de suficiente autonomía para tomar las decisiones en el ejercicio de sus funciones y ante un problema en su actividad académica, no tienen posibilidad de resolverlo sin realizar consultas con sus superiores; así mismo, están insatisfechos por la falta de oportunidades laborales y por no recibir suficiente reconocimiento por su trabajo. En los docentes con contrato anual a tiempo completo (docentes ocasionales) se aprecia que: Al comparar las universidades de la Costa Caribe Colombiana, se evidencia que en los factores psicológicos individuales en la Universidad Popular del Cesar presentan la tendencia más baja con respecto a otras universidades. Según la percepción en los docentes de contrato anual a tiempo completo, se destaca insatisfacción, la falta de

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UNA MIRADA A LA ÉTICA DE LA RESPONSABILIDAD EN EL ROL GERENCIAL DE LOS ESTUDIANTES CON CARGOS DE DIRECCION DE ADMINISTRACIÓN DE EMPRESAS DE LA CORPORACIÓN UNIVERSITARIA AMERICANA SEDE MEDELLÍN-COLOMBIA

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RESUMEN

El presente trabajo analiza la importancia de la ética de la responsabilidad en el rol gerencial y su problematización en las organizaciones. Esta surge del proyecto de investigación "Estudio comparativo sobre la ética de la responsabilidad en el rol gerencial de los egresados y estudiantes con unidad de negocio y empleados de administración de empresas de la Corporación Universitaria Americana sede Medellín". Dicha investigación pretende analizar en qué medida influye la ética de la responsabilidad en los egresados y estudiantes en su rol gerencial con unidad de negocio y cargos de dirección del programa de administración de empresas de la Corporación Universitaria Americana sede Medellín. La metodología usada de tipo cualitativa y estudio exploratorio- descriptivo, consistió en la aplicación de entrevistas profundas con preguntas abiertas a una muestra intencional de estudiantes con cargos de dirección inscriptos al programa de Administración de Empresas. Los resultados alcanzados ponen de manifiesto que en sus roles gerenciales la ética de la responsabilidad es un aspecto clave para las organizaciones, lo que permite concluir, que las empresas pueden mostrar confianza en el entorno si se potencian la coherencia ética desde la responsabilidad orientadas hacia el fortalecimiento institucional con el contexto.

PALABRAS CLAVES: Ética de la Responsabilidad, Rol Gerencial, Cargos de Dirección, Toma de Decisiones

A LOOK AT THE ETHICS OF RESPONSIBILITY IN THE MANAGERIAL ROLE OF STUDENTS WITH MANAGEMENT FEES MANAGEMENT COMPANIES CORPORATION AMERICAN UNIVERSITY. MEDELLIN-COLOMBIA HEADQUARTERS

ABSTRACT

This document analyzes the importance of ethics of responsibility in the management role and its problematic in organizations. This arises from the research project "Comparative study on the ethics of responsibility in the management role of graduates and students with business unit management and employees of companies of the American University Corporation of Medellin." This research aims to analyze to what extent influences the ethics of responsibility for the graduates and students in their managerial role with business unit management positions and program management companies in American University Corporation of Medellin. The methodology used qualitative and descriptive exploratory study consisted of the application of deep interviews with open-ended questions to an intentional sample of students with leadership positions enrolled in the program of business administration. The results show that in their managerial roles the ethics of responsibility is a key aspect for the

organizations, which leads to the conclusion, that the companies may show confidence in the environment if enhance ethical coherence from responsibility oriented to the institutional strengthening in the context.

JEL: M00

KEY WORDS: Ethic of Responsibility, Managerial Role , Leadership Positions , Decision Making

INTRODUCCIÓN

Hoy, el gerente debe ser un líder en el proceso de cambio y mejora continua, como líder es el ejemplo, a quién seguir y observar sus actuaciones dentro y fuera de las empresas, Por consiguiente, éste debe ser el espejo que se debe mirar y tomar como referencia en la empresa. La ética debe estar relacionada con la responsabilidad, es decir, actos que estén enmarcados en lo legal, en la forma y manera de ofrecer un producto o servicios, en el respeto por la competencia, responsabilidad frente al medio ambiente, etc. El concepto de responsabilidad no debe verse desde lo civil y jurídico, sino bajo la dimensión moral desde los valores que brinden la fundamentación del actuar prospectivo en las decisiones cotidianas y en las empresariales y crear una cultura gerencial que resignifique la ética en las decisiones empresariales. Bajo este aspecto, la ética debería ser una guía para la toma de decisiones desde un enfoque racionalmente justa en la búsqueda transparente de la posición de la imagen de la empresa. Como señala Cortina (1994) el "obrar racionalmente, significa deliberar antes de tomar una decisión con objeto de realizar la elección más adecuada" (p.18), dado que la reflexión desde lo deliberativo lleva a las buenas elecciones y tomar decisiones prudentes, es decir saber hacer elecciones. El orientar racionalmente las acciones implica tomar decisiones moralmente justas, es decir el respeto a la sociedad y sus derechos (Cortina, 1994).

Estas decisiones están en manos de los gerentes quienes fomentan la cultura organizacional y para esto es importante el fortalecimiento de los conceptos de confianza y responsabilidad desde lo ético para una imagen corporativa y una motivación social de la empresa. Esta investigación se presenta organizada como sigue. En la sección de revisión de la literatura se plantean los argumentos de la importancia de la ética de la responsabilidad para los cargos de dirección. Posteriormente, se presenta la metodología utilizada en donde se describe las entrevistas; se identifican los roles gerenciales (interpersonal, Informativo y decisorio) y la importancia de la coherencia ética desde la perspectiva de la responsabilidad. Seguidamente, se presentan los resultados de la investigación. Finalmente, las conclusiones.

REVISIÓN DE LITERATURA

Para este trabajo se tomaron algunas posturas, como las planteadas por Mintzberg (1973) en los aspectos de los roles gerenciales del administrador en las organizaciones. Asimismo, Cortina (1994), Jonas (1973), Guillen Parra (2006) y Pérez (2010) quienes expresan la importancia de la ética en los procesos de la gerencia bajo el actuar racionalmente justo basado en una responsabilidad moral que no se limite solo a las consecuencias, sino a la prevención del riesgo desde la perspectiva ética.

METODOLOGÍA

La presente metodología del estudio exploratorio-descriptivo sobre la ética de la responsabilidad dentro del rol gerencial; se sustenta en un proceso de tres fases: fundamentación teórica, investigación de campo y presentación de resultados. Este plantea un trabajo cualitativo a través de un cuestionario que se complementa con preguntas abiertas. El cuestionario de la entrevista se dirigió a estudiantes universitarios del programa de Administración de Empresas de la Corporación Universitaria Americana. La muestra fue seleccionada a través del método no probabilístico; por intención, y está conformada por 8 casos, cantidad que asumimos podrán demostrar que nuestros resultados son plausibles y con la tendencia a la información en profundidad. Los casos fueron seleccionados como sigue: dentro de los estudiantes se tiene en cuenta

el tipo de gestión, éstos pueden ser públicos o privados, por ello optamos por: El número total de entrevistas obtenidas fue de 8, en él se recoge información sobre las características de los roles gerenciales (interpersonal, informativo y decisorio) de los sujetos y la percepción respecto a la ética de la responsabilidad en la gerencia.
El cuestionario consta de:

3 categorías de clasificación: gerente, sector y tamaño de la empresa.

2 categorías

2.1 Categoría- Roles gerenciales asociados a unas subcategorías: Rol decisorio, Rol informativo y Rol interpersonal.

Categoría Ética de la responsabilidad con una subcategoría: Coherencia ética

RESULTADOS

Perfil de la Muestra

Se destaca 2 gerentes dueños de empresa (alimentos y otro de salud), 1 director Nacional de riesgos, 1 coordinador Administrativo de Litoempaques S.A.S., 1 Administrador de propiedad horizontal, 1 Director de laboratorio de la empresa Convitec, 1 Gerente de empresa familiar de confecciones y 1 Subdirectora administrativa de una empresa de carga de Transporte. Cabe destacar que la mayoría de participantes se sitúan dentro del tipo de Gerentes estratégicos (6) y gerentes operativos (2). La mayoría de los participantes pertenecen al sector de servicio (5), sector de alimentos (1), sector de vivienda (1) y sector textil (1). Por otro lado, el tamaño de la empresa que predomina es la grande empresa (3); luego, la microempresa (2), pequeña empresa (2) y mediana empresa (1). Por lo tanto, como veremos a continuación la interpretación se limita al sistema de categorías, sub-categorías considerados en esta investigación.

Rol Gerencial Interpersonal

Analizando los ítems con respecto a la dimensión del rol gerencial interpersonal, las respuestas de la entrevista evidenciaron que respecto a la pregunta del cuestionario ¿Representa usted a la organización en asuntos legales? Se observa que tres directores comparten la respuesta que no firman documentos en la organización. Cabe destacar que los dos gerentes dueños de empresa (alimentos y otro de salud) firman documentos, y el director de laboratorio de la empresa Convite, el Administrador de propiedad horizontal y el director nacional de riesgos firman documentos de negociación. La gerente de la empresa de alimentos, sostiene que *"…Todo pasa por mis manos, Dian, cámara de comercio y otras entidades".* La estudiante parece indicar que como representante legal es delicado no hacer revisión de estas para la toma de decisiones. Seguidamente, los demás directores comparten la misma escala de opinión. Aunque, para el director nacional de riesgos alude "*…no soy el representante legal, si hago veces frente a la organización en firmar en el BAS y frente a la OIA como oficial de cumplimento*", a la misma pregunta, el director de laboratorio responde "*…todo lo que se mide en lo ambiental y la seguridad ocupacional en la ARL debemos evidenciar desde la medición si se cumplieron con lo metodológico y con la normatividad*".

Notamos que los gerentes toman en cuenta lo normativo y los procedimientos en el desarrollo de las negociaciones, en las tareas y las actividades. Asimismo, los gerentes que atienden asuntos de negociación, son líderes que deciden y la empresa le da la plena libertad para que firmen en alguna negociación ya que algunos son de carácter técnico. Continuando con el análisis del rol gerencial Interpersonal, se observa en las entrevistas que ante la pregunta ¿cuéntenos de qué manera interviene en el proceso de contratación y

selección de personal? ¿Qué criterios éticos tiene en cuenta para la intervención? el director de laboratorio expresa "…yo *tengo en cuenta los perfiles, educación vs el cargo que va a desempeñar, revisando el equilibrio con lo que desea y hace*", continuando con el gerente de empresa de confecciones indica "…*yo tomo el referenciado y se opta por la persona recomendada, haciendo una revisión de los documentos de éste".*

De igual forma, el director de propiedad horizontal sostiene "yo *verifico el criterio ético de las personas que hacen la entrevista*". Esta postura la comparte la gerente de alimentos que expresa "…*yo reviso quien hace la entrevista y desde la junta directiva se toma la decisión de la información otorgada por la empresa de selección del personal*". Por su parte, la subdirectora administrativa de carga de trasportadores *"…la empresa le gusta trabajar con jóvenes y que estén estudiando para poder aprovechar ese entusiasmo de estos*". En los anteriores enunciados existen diferencias en las opiniones puesto que sus posturas tienden a representar atención al equilibrio con el perfil y la población; y otros en la ética de quien entrevista, demostrando que los gerentes delegan la entrevista para evaluar las competencias laborales y éticas. En otro orden de ideas, con respecto a la pregunta ¿en qué momentos acostumbra el reconocimiento público de la labor de un empleado? La gerente de alimentos resalta "*desde el estatuto al final del año los empleados sobre salientes se le da un bono de acuerdo a los resultados*", esta misma opinión la comparten el gerente de confecciones "…*se da días compensatorios pagos, fechas especiales*" y la subdirectora de administración de carga "…*yo hago en la empresa el cuadro del mejor empleado*". Desde esta misma postura el director de gestión de riesgos indica que "…*cada resultado se da un incentivo dentro del área, cuando es repetitivo se divulga a la empresa*". También, el director de laboratorio comparte esta opinión.

Sobre estas deducciones, existe una orientación de estimular al empleado desde los resultados mostrados, algunos lo llevan hasta el final de mes para su divulgación. Lo que nos permite presumir que se puede dar importancia del ofrecimiento en el crecimiento personal y familiar vinculado con la motivación, la autoestima y la ética que propicie el logro organizacional y el particular de los individuos. De ahí la pregunta ¿Qué importancia le da usted a los procesos y los resultados dentro de su organización? Advertimos que los directores y gerentes en sus entrevistas no muestran diferencias considerables entre sus opiniones. El coordinador administrativo *"…considero que ambos están relacionados y no puedo haber resultados sin procesos*. Como vemos, la expresión es reiterativa en algunos directores como el de laboratorio y el gerente de propiedad horizontal Lo anterior, nos lleva a avistar que, a pesar de las declaraciones, el gerente de la IPS, la gerente de alimentos, el director de riesgos, la subdirectora administrativa y el gerente de confecciones, se inclinan por los resultados.

Por su parte, la pregunta ¿Qué importancia le da a la comunicación electrónica? Esta pregunta se relaciona con el rol gerencial informativo, El coordinador administrativo responde "…*el tema de las TIC ayuda a la estructura de modos de comunicación y es eficiente",* esta opinión es compartida con el director de gestión de riesgos y el gerente de la propiedad horizontal *"…considero que esta herramienta constituye la actualización de la información y beneficia los procesos*". Existe discrepancia sobre esto en donde el gerente de confecciones plantea "…*el mensaje en el correo electrónico se demora mucho en responder, por esto se trabaja un 40% y un 60% es comunicación directa",* esta opinión la comparte la gerente de alimentos, el gerente de la IPS, y el director de laboratorio "…*yo le doy una valoración del 70% y un 30% es directa, es muy importante visitar a los clientes y no se debe dejar esta parte presencial".* Consideramos que los demás gerentes comparten la idea de presentar un porcentaje nivelado a la comunicación electrónica con la presencial.

Estas declaraciones, confirman que la comunicación desde el medio de las TIC es importante para el orden de la información de las empresas y su evidencia. Por otro lado, se percibe que las entrevistas relacionadas con la comunicación directa presencial, demuestra tener presente el estilo de gestión administrativa interpersonal. Ahora bien, creemos, que por los comentarios recolectados, tanto la entrevista a la subdirectora de carga de transporte, como el gerente de propiedad horizontal, el director de gestión de

riesgos y el coordinador administración desarrollan una gestión situacional. En general podemos inferir que, en los 8 casos la comunicación electrónica predomina en los entrevistados, en donde algunos vinculan con gran valoración la comunicación interpersonal. Asimismo, se evidencia que prevalece la importancia de los procesos como los resultados, aunque algunos gerentes y directores dejan entrever mayor importancia a los resultados, al cumplimiento de los objetivos. De otro lado, en la selección del personal tienen en cuenta la norma y, en su decisión, influye su criterio personal. Finalmente, los directores y gerentes muestran un sistema de estímulos que coinciden en el aspecto económico.

Rol Gerencial Informativo

En esta parte analizamos la diversidad de opiniones arrojados en cuanto a la dimensión del rol gerencial de información, con respecto a la pregunta ¿Qué tanto se actualiza en eventos académicos y empresariales y en qué medida comparten con sus empleados estas experiencias? El director de laboratorio "…*es política de la empresa que cuando uno de nosotros vaya a una capacitación a recibir la información debe socializarla*", desde el coordinador administrativo "…*el mercado actual nos obliga a que nosotros debamos estar continuamente actualizados porque una cosa es verdad hoy mañana será media. En la medida que tenga oportunidad de recibir información mayor la decisión asertiva".* Esta opinión es compartida por los directores de laboratorio, gerente de propiedad horizontal y el director de riesgos. Por su parte, el gerente de confecciones responde "…*las capacitaciones no son muy constantes, solo se toma la información que proporciona la academia y se adapta según la necesidad*". De igual modo, menciona la subdirectora administrativa de carga *"…es poca, aunque cuando se recibe información por parte de algunos de los empleados se comparte.* La gerente de alimentos responde *"…ha sido de gran importancia, a través de ella se han hecho muchos contratos y ventas y se comparte para ayudar a la organización".*

Las anteriores expresiones de los entrevistados, los gerentes y directores que reciben capacitaciones son realmente comunicadores dentro de la empresa y tratan de mantener informados a todo su equipo de trabajo. Creemos que este análisis nos muestra un tipo de rol de monitor y diseminador, podría usar la información para llevar el rol de portavoz en la organización. Frente a la pregunta ¿Qué importancia le da a las reuniones informativas? La subdirectora administrativa *"…soy una persona que considera que las reuniones deben ser cortas y precisas*", el coordinador administrativo concuerda respondiendo *"…soy enemigo de las reuniones, debemos generar una filosofía de las tareas, el tema de reunirse hace que la toma de decisiones sea paquidérmica*". Por el contario, el gerente de confecciones alude "*100% importante, ya que es un contenido verídico para llevar a una toma de decisión*", esta opinión la comparten el gerente de la IPS, la gerente de alimentos y director de laboratorio *"…necesitamos actualizarnos con la normatividad, la economía, el medio para la toma de decisiones".* En consecuencia, el gerente que no maneje una base de información para la organización, no tendrá herramientas claras para la elaboración de estrategias desde los procedimientos y los procesos. Dado que, la información permitirá conocer la actualización del mercado. Por su parte, los escenarios de las reuniones son importantes para la creación de posibles planes, procedimientos, estrategias, objetivos desde lo colectivo con el fin de dar apoyo a las organizaciones.

Rol Gerencial Decisorio

Al analizar las respuestas de los gerentes y los directivos con relación a La postura de Mitzberg (1973) actividades propias del rol de decisión, se pudo notar que con respecto a la pregunta ¿nos podrá contar en que se basa para tomar una buena decisión?, las declaraciones del coordinador administrativo *"…básicamente es actuar con bases de responsabilidad"*, la subdirectora administrativa concuerda con el anterior *"…hay que pensar con la razón sin dañar a las personas*", la gerente de alimentos considera *"…la decisión no puede afectar a nadie y desde nosotros estamos construyendo una imagen de marca según los valores*", el director de gestión de riesgo expresa que "…*para tomar decisiones se basan en datos y hechos, aunque en ciertos casos no se cumpla debe tener en cuenta la diversidad cultural*". Las afirmaciones

anteriores denotan confianza en la forma de tomar unas decisiones, esto detalla la valoración de la planificación con método.

Frente a la pregunta ¿ha tenido que tomar decisiones con base a la intuición? El gerente de propiedad horizontal responde *"… debe planearse para tomar decisiones"*, en esta línea el coordinador administrativo "*…el administrador no está llamado a creer solo en su intuición para tomar decisiones, no son las palabras, sino los hechos y los datos los que determinan esta*". Bajo esta perspectiva comparten la opinión anterior los directores de gestión de riesgo y el director de laboratorio. Como vemos la gerente de alimento alude *"…que existen momentos que la intuición nos indica buenas decisiones",* el gerente de la IPS *añade "…en este mundo empresarial la intuición es buena aliada".* La declaración del director de laboratorio manifiesta "cada día los procedimientos están ya fijados por las normas de calidad, quienes nos dan criterios para la toma decisiones". Las anteriores respuestas, supone contemplar que los tipos de empresas suelen inclinarse por el rol decisorio de tipo empresario y mediador, puesto que los entrevistados están en constante revisión de la organización para la búsqueda de oportunidades. Por otra parte, como se vio en el rol informativo, la poca credibilidad de algunos directivos por las reuniones informativas con lleva a que estos se encuentren con posibles problemas inesperados y se tomen decisiones desde lo urgente y no desde la planeación para la adecuada distribución de los recursos e inicio de proyectos que generen cambios.

Coherencia Etica

El gerente toma decisiones con otras personas para el cumplimento de las metas, como podemos notar, la ética es necesaria en la empresa y da equilibrio a esta. Puesto que ya no se miraría desde la rentabilidad, sino desde la capacidad de generar beneficios (Guillem Parra, 2004). Solo la acción es correcta, cuando la decisión estratégica de la empresa vincula la coherencia ética (el principio de autonomía, justica, no maleficencia y beneficencia) hacia la decisión del directivo desde una racionalidad prudente (Cortina, 1994). Con respecto a la pregunta ¿Qué piensa usted del concepto "los valores morales son diferentes en la vida personal y en la actividad empresarial", se da una respuesta homogénea en los gerentes y directivos. El gerente de confecciones responde *"…para mi es igual, no tiene discusión, aunque el comportamiento es igual",* esta opinión es aceptada y compartida por la gerente de alimentos, el gerente de la IPS. Otro aporte es el director de laboratorio *"… no son distantes, coinciden en que cada sujeto vive una conducta y la empresa lo moldea para un mejor equilibrio"*. La subdirectora administrativa de carga de transporte interviene *"…es un conjunto, donde usted es aquí y allá".* Los anteriores enunciados constituyen que el gerente dentro de su desempeño presenta la coherencia ética dentro los diferentes escenarios de su vida.

Frente a la pregunta, según su experiencia laboral ¿Quiénes tiene más éxito, los que obran con sensatez y moderación o los arriesgados? Al revisar los resultados de los entrevistados, el director de laboratorio responde *"…yo pienso que no siempre el que es eficiente logra el éxito, sino el que se muestra y hace notar sus logros*", el gerente de confecciones dice *"…en los negocios ha de ser sensato y debe haber una relación, pero es más exitoso es el arriesgado*", interviene el coordinador administrativo *"…si el éxito es la consecución de cosas seria o prevalecería el de la persona arriesgada, pero si realmente vemos el éxito como la planeación de un proyecto de vida debería ser sensato controlando los riesgos y minimizándolos*", por su parte, el gerente de la IPS considera *"…para poder llegar al éxito con buenos resultados se debe planear bien y es muy importante proyectarlos tanto a nivel personal como organizacional".* Siguiendo con lo mismo, el gerente de propiedad horizontal expresa *"…que las dos partes, cuando uno planifica y están bien estructurados va mejor a la fija".* Como dice la gerente de alimentos *"…el éxito depende hoy de los arriesgados obrando con sensatez", luego entra el director de riesgos que responde "…es subjetivo, si actúa con sensatez puede haber control, pero el éxito comercial está centrado en el riesgo".*

Las afirmaciones demuestran que las decisiones que se toman deben tener un criterio de planeación. Al mismo tiempo, la toma de decisiones gerenciales necesitan un nivel de racionalidad prudente desde lo ético dentro del actuar correctamente y no desde lo apresurado. Aunque, existen acciones de tipo innovador y

creativo que desde lo arriesgado motivan al gerente y a su junta directiva a desarrollar acciones de tipo prudentes y válidas para el beneficio de la empresa. Por otra parte, la pregunta ¿qué es tomar una decisión racionalmente justa?, esta muestra una interrelación con el rol interpersonal y el rol decisorio, el gerente de confecciones considera *"…debe haber un equilibrio en el impacto que pueda crear para la empresa y los empleados, siempre se debe tomar desde el beneficio"*. Luego interviene, el director de laboratorio *"…es tratar de resolver problemas desde la manera más justa, es tener en la balanza que he aprendido en la experiencia y en que va a impactar a los demás*". La gerente de alimentos indica *"…la decisión será racional desde la claridad ética de lo que se dice y hace para que sea justa"*. Esta afirmación es compartida por la subdirectora administrativa de carga, el gerente de la IPS. Entra el coordinador administrativo responde *"…los datos apoyan la adecuada toma de decisión racional pensando en el principio de la justicia"* Los anteriores enunciados muestran que la ética del directivo está enmarcada desde el plano de las responsabilidades y la valoración de los efectos. Por consiguiente, la ética busca la acción correcta al bien humano (Guillen, 2004). Igualmente, la pregunta ¿Cuál es la percepción que se tiene de la responsabilidad?

Esta es transversal a los roles gerenciales. El gerente de propiedad horizontal considera *"…es el cumplir los objetivos personales y profesionales y con principios bien definidos*", luego el coordinador administrativo responde "*…es la situación de la conducta de la persona, es decir sabe dirigir su proyecto de vida y responde con habilidades en las actividades"*. Otro aporte es el director de riesgos *"…la responsabilidad como concepto moral es dado al ser, yo como profesional en lo que hago, en lo que me desempeño y si no actúo como lo establece la compañía, estoy faltando a mi responsabilidad de empleado. Ahora, con mi responsabilidad ética, es faltar a mis principios que más inculcado en mi familia y el no aplicarlos podrían afectar mi hoja de vida profesional"*. El gerente de confecciones señala *"la responsabilidad se ve reflejada en todas las áreas, de ella depende que podamos hacer una gestión.* Queremos finalizar con el director de laboratorio que en su respuesta *"…ella abarca todo el contexto, esto es responder finalmente por lo que nos comprometemos tanto como seres humanos como profesionales, la intervención con los clientes, nuestros colaboradores. De tal modo, que este concepto abarca todo los aspectos de la empresa, nuestra responsabilidad con los demás, el medio ambiente, la sociedad, la familia, el trabajo y el cómo hacemos las cosas"*. Con base en el anterior análisis, en general los estudiantes muestran una variedad del concepto de responsabilidad desde el cumplimiento de metas fijadas en el plan de gestión hasta el compromiso social y natural; donde la responsabilidad "es el cuidado por los otros, reconocido como deber, por otro ser, cuidado que, dada la amenaza de su vulnerabilidad, se convierte en 'preocupación" (Jonas 1995, p. 47). Aquí, es importante que el gerente lleve a las organizaciones en ser empresas éticas viendo el presente como servicio para el futuro, es decir que distinga la sostenibilidad desde el pilar de lo ambiental, lo económico y lo social.

CONCLUSIONES

Las empresas y la sociedad deben de buscar estructuras más justas, equitativas y participativas, que tengan dentro de sus principios organizacionales y gerenciales, la ética y la responsabilidad como un factor que genere ventaja competitiva. Por ello, la importancia de la responsabilidad en la ética del gerente en sus roles, es hoy en día, una forma de transmitir al medio que las empresas logran transcender y generar una imagen importante frente a sus interesados, por eso se requiere que cada actuar de las empresas sea dinámico, cambiantes y adaptable en cada una de las situaciones en que la organización interactúa, definiendo una nueva forma de pensar, de sentir y de actuar. Por ello, la ética de la responsabilidad del gerente tiene una impronta en la cual puede generar una ventaja diferenciadora, logrando establecer condiciones propias en el mercado demostrando que la estrategia empresarial debe estar al servicio de la ética y no al contrario.

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IMPACTO DEL TECHO DE CRISTAL EN LAS EMPRESAS FAMILIARES DEL SECTOR SERVICIOS DE TIJUANA, B.C., MÉXICO

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RESUMEN

La participación de la mujer en la actualidad es más significativa dentro de la estructura organizacional de las empresas, dando como resultado que es mayor su participación ocupando puestos directivos, reconociéndose cada vez más su trabajo en el ámbito laboral. De aquí la importancia de realizar esta investigación y determinar si el sexo, la edad, formación profesional y la ocupación inciden de manera directa en el techo de cristal de las empresas familiares del sector servicios en Tijuana, B.C., México.

PALABRAS CLAVES: Techo de Cristal, Empresas Familiares, Sector Servicios

JEL: L21-L22-L25

IMPACT OF THE CEILING GLASS IN FAMILY ENTERPRISES OF THE SERVICES SECTOR OR TIJUANA, B.C., MEXICO

ABSTRACT

The participation of women today is more significant within the organizational structure of companies, resulting in greater participation leading positions, increasingly recognized their work in the work environment. Hence the importance of this research and determine whether sex, age, occupation and vocational training have a direct impact on the glass ceiling of family businesses in the service sector in Tijuana, B.C., Mexico.

KEY WORDS: Ceiling Glass, Family Entrerprises, Service Sector

JEL: L-21-L22-L25

INTRODUCCIÓN

En las últimas décadas Europa ha avanzado considerablemente en la incorporación de un mayor número de mujeres al mundo laboral. Según Almunia y Reding (2012), La tasa de empleo femenino es del 62%, frente al 55% en 1997. Las mujeres también han logrado grandes progresos en educación: en la actualidad representan el 60% de los nuevos graduados universitarios estos avances han contribuido la legislación y el apoyo financiero de la Unión Europea, a pesar de esta mejora, existe un importante déficit: la falta de mujeres en los niveles superiores de las empresas. Muchas mujeres cualificadas no pueden romper el techo de cristal al subir los peldaños corporativos. Los hechos son desoladores: solo uno de cada siete miembros de los consejos de administración (13,7%) de las principales empresas de Europa y uno de cada 30 presidentes de los consejos (33,2%).

De acuerdo con un estudio realizado por Hernández (2010), según información de la Organización Internacional de Trabajo (OIT), existe una tendencia al incremento de mujeres en la actividad empresarial en los países desarrollados. En Estados Unidos la esfera de mujeres empresarias ha crecido: en la actualidad son propietarias del 25% de las empresas familiares; en Finlandia se tiene registrado que a ellas corresponden el 30% de las empresas, en Suecia y Francia 25 y 21% respectivamente (Zabludosky, 2001). De acuerdo con Hernández (2010), la *National Foundation for Women Business Owners* (NAWBO), con sede en Maryland, Estados Unidos, señala que existe una importante cantidad de empresas propiedad de mujeres que ya participan en el mercado mundial, con actividades de importación y exportación de bienes y servicios. Sus estudios, auspiciados por IBM, se basan en información proporcionada por asociaciones empresariales de Brasil, Canadá, Irlanda, México y Estados Unidos. Las cifras de participación en los mercados globales son: 38% en Irlanda, 25% en Brasil, 21% en la ciudad de México y 13% en Estados Unidos. En América Latina, la actividad empresarial femenina registra desde 1990 una creciente importancia y un ascenso: entre 25 y 35% de los empleadores son de este género (Navarro, 2006). En el caso de México, aunque su participación es menos significativa que en países desarrollados, también se ratifica una tendencia hacia el incremento.

La Encuesta Nacional de Empleo del 2004 reportó que durante 1995 la correlación de empresarios y patrones era 89.5% hombres y 10.5% mujeres, y para 2004, 84.2% hombres y 15.8% mujeres. En cuanto a México se refiere A pesar de la creciente participación de las mujeres en la población económica activa, todavía existen notables diferencias entre el sueldo que obtienen y el de los hombres. Cifras estadísticas muestran que mientras el porcentaje de mujeres que ganan menos de un salario mínimo alcanza el 13.6%, el de los hombres en este mismo nivel, apenas es del 5.5%. Así mismo, entre las mujeres que ganan uno o dos salarios mínimos, el porcentaje alcanza es 32.4%, mientras que los hombres son el 16.8%. En contrapartida, mientras el 6.1% de los hombres ganan más de 10 salarios mínimos, las mujeres apenas alcanzan el 2% s de acuerdo con Montes (2012). Lozano (2011), comentó que se trabaja en los grandes retos que enfrentan las trabajadoras mexicanas como el combate a la discriminación, la eliminación de las diferencias salariales y la disminución de la segregación laboral .la participación económica de las féminas aumentó entre 1995 y 2010, al pasar de 36.8% a 41.1% de la Población

Económicamente Activa (PEA), mientras que la tasa de desocupación se redujo de 5.17% a 4.89% entre 2009 y 2010, sin duda existe un sesgo discriminatorio que persiste en el ámbito laboral, donde las condiciones económicas negativas y los recortes de personal afectan más a las mujeres que a los hombres al mismo tiempo la tasa de condiciones críticas de ocupación aumentó para este segmento de la población de 11.3% a 11.4% en este periodo. (Lozano, 2011) Lozano (2011), explicó que de los 57.5 millones de mujeres, 6.9 millones son jefas de hogar, es decir, son las únicas que aportan ingreso a sus familias donde el ingreso por hora trabajada en todos los niveles educativos es mayor en los varones y se hace más pronunciado cuando el grado de escolaridad es mayor; las mujeres con instrucción medio superior y superior ganan 5.4 pesos menos por hora que los hombres con la misma instrucción donde independientemente de la edad, la escolaridad y la situación conyugal de las mujeres y los hombres, destacó, la remuneración que perciben ellas por su trabajo representa entre 84% y 96% de la que reciben los varones**.** El Lozano (2011) señaló que 9.3% de las mujeres que trabajan no perciben ingresos, cifra considerablemente mayor a 7.9% de los hombres, asimismo, el total de las mujeres que se encuentran en la PEA, 79.1% trabajan en el sector servicios y 61.5% ganan hasta tres salarios mínimos, mientras que 62.1% no cuentan con un empleo formal con acceso a la seguridad social y 43.7% de ellas trabajan de 35 a 48 horas a la semana.

REVISIÓN LITERARIA

A lo largo de la historia, las mujeres siempre han intervenido mucho menos en el mundo de lo público que los hombres. Sin embargo, la sociedad ha ido evolucionando, la familia se ha transformado, y la mujer se ha ido introduciendo poco a poco en dicho campo, comenzando un cambio en los esquemas sociales que

trae consigo un estilo de liderazgo más femenino, se observan diferencias entre hombres y mujeres a la hora de realizar tareas de dirección ciertamente, las mujeres tenemos una serie de características propias que nos distinguen de los varones, y por otra, si esas características nos harían especialmente válidas para dirigir una organización, la concepción de Liderazgo Femenino que se plantea está ligada a esa idea de que las mujeres no deban elegir necesariamente o el trabajo o la familia, a modo de exclusión. Compatibilizar la vida familiar con el trabajo sería la solución. Para conseguirlo, nos dice esta autora, la mujer necesita de la complicidad y la comprensión del varón. El Liderazgo Femenino tiene que trabajar en la conversión de una organización comprometida con la Familia y, por ello, más humana. (Pulido, 2014) Durante las últimas tres décadas a participación de las mujeres en el mercado laboral y empresarial se ha incrementado de manera notable; no obstante, la atención de los especialistas en el tema se ha centrado en la participación de las asalariadas y no en las que se dedican a las actividades como promotoras empresariales. Los escasos estudios dedicados al tema han puesto énfasis en las razones que argumentan las mujeres para iniciarse en dichas actividades: la necesidad de independencia al desempeñar su trabajo, la frustración ante la desigualdad que enfrentan en su carrera profesional y la falta de un trabajo con flexibilidad de horario que les permita atender sus actividades domésticas.

(Hernández, 2010) De acuerdo con Burin (2012), hace referencia que el camino hacia una distribución más equitativa en las relaciones de poder entre los géneros en el ámbito laboral hace que esta exclusividad de las mujeres sea un momento necesario, aunque no suficiente, a fin de visibilizar el potencial del género femenino para ocupar cualquier puesto de trabajo. Podríamos encuadrar estos nuevos posicionamientos en el género femenino en términos de la ruptura del "techo de cristal", un concepto utilizado para caracterizar el límite impuesto por las culturas organizacionales al desarrollo de las trayectorias laborales de las mujeres. El techo de cristal es una superficie superior invisible en la carrera laboral del género femenino, difícil de traspasar. Es un obstáculo que les impide avanzar hasta ocupar los puestos jerárquicos más elevados en todas las organizaciones laborales. Se le denomina "de cristal" para connotar que en su construcción no hay leyes ni códigos visibles que impongan a las mujeres semejante límite, sino que éste se observa al analizar el entramado laboral de las carreras laborales de las mujeres.

Igualmente Burin (2012), señala que ocurre que la construcción del techo de cristal es externa e interna, objetiva y subjetiva a la vez, parte del mismo está constituido por las culturas organizacionales que adoptan criterios de selección y promoción de las personas desde parámetros patriarcales, según los cuales la perspectiva masculina impone los criterios acerca de quiénes pueden ocupar los puestos jerárquicos más altos, o, como en este caso, quién puede estar al comando de un avión, también está constituida por los prejuicios y estereotipos respecto del género femenino: la suposición de que las mujeres no tienen las cualidades suficientes para ocupar determinados puestos de trabajo, a pesar de la existencia de una genealogía de mujeres que desde hace décadas han demostrado su capacidad para pilotear una nave, quizá lo más llamativo es cómo las propias mujeres hemos incorporado tales prejuicios y estereotipos de género, haciéndolos parte de nuestro discurso como si fueran resultado de una elección propia. Este es el aspecto subjetivo del techo de cristal: que las mismas mujeres asumamos como "natural" que haya trabajos específicamente masculinos y que entre los obstáculos para ocupar tal puesto de trabajo se encuentre la noción de que nos impediría desarrollar una vida familiar. El supuesto implícito es que la articulación entre la vida familiar y la vida laboral es un problema que hemos de encarar las mujeres, en lugar de considerarla como una problemática social que involucra la corresponsabilidad de todas las personas e instituciones involucradas.

Para resquebrajar el techo de cristal desde la propia subjetividad femenina, necesitamos poner en marcha el juicio crítico respecto de nuestros propios estereotipos de género. El juicio crítico es una forma de organizar el pensamiento que surge a partir de la ruptura de un juicio anterior, cuando nos mimetizamos con los modos patriarcales y pensamos el desarrollo de las carreras laborales femeninas con los criterios masculinos, estamos operando con el juicio, bajo el supuesto de que "nosotras-ellos pensamos lo mismo". Burin (2012), nos menciona que el juicio crítico viene a poner en crisis esta identificación, procurando un

modo de pensamiento que revele un modo distintivo, propio, al observarnos en tanto mujeres. Quizás este modo de pensarnos y observarnos pueda reforzarse cuando se da un grupo exclusivamente femenino como, en este caso, una tripulación formada sólo por mujeres: una alianza intragénero que garantice las nuevas posiciones subjetivas, estamos en un período de avance y profundización de una verdadera equidad de género en cuanto a las oportunidades laborales, que permita y estimule el acceso de las mujeres a todos los puestos de trabajo. Es en este sentido como pensamos la deconstrucción del techo de cristal: no sólo queremos resquebrajarlo, sino también evitar que se construya. (Burin, 2012)

Durante el transcurso de los años cada vez se realizan más programas educativos para lograr romper esa ideología dentro del techo de cristal donde desde la educación se separan diversas carreras que son más para mujeres que para hombres la autora Fernández en 2014 menciona diversos programas en los cuales se utilizan estos métodos Un reciente artículo mostraba de forma muy gráfica la diferencia de género en el sector de las nuevas tecnologías: menos del 10% de los ponentes en las conferencias de *Mobile World Congress*, celebrado la semana pasada en Barcelona, eran mujeres, y a la vez, suponían el 90% del personal de los stands, también conocidos como azafatas. (Burin, 2012) Es importante mencionar algunas barreras la se debe hacer mención la falta de oportunidades dentro de las empresas. En segundo lugar, las limitantes que pone el mercado, como hacer de la familia un tema exclusivamente femenino. En tercer sitio figuran las internas, como falta de autoestima, motivación y capacidad para hacer partícipe a otros del cuidado de los hijos pero no se romperá el círculo vicioso en el que las mujeres terminan como responsables de "cuidar" si ellas son las primeras. (Vargas, 2014)

Cuatro factores limitan el progreso profesional de las mujeres de acuerdo con Vargas (2014), son los siguientes: a) Aferrarse a no compartir responsabilidad. La mujer suele ser la primera en ceder a un empleo menos remunerado o con menor responsabilidad, por conciliar el elemento familiar. Las tareas de larga duración como el cuidado de mayores o niños suelen tomarse por mujeres, mientras las medidas de flexibilidad de corta duración, por ejemplo pedir permiso para estudiar un años son adoptadas mayoritariamente por hombres. b) Descuidar los contactos. Las mujeres suelen tener más dificultades que los hombres en el tema de establecer redes laborales, es decir, trabajar sus contactos personales. La razón es que disponen de poco tiempo libre para fomentar sus redes informales, y eso aplica a mujeres con o sin hijos. Es necesario buscar un tiempo para esa labor. c) Alimentar los paradigmas. Muchas empresas continúan con estilos de liderazgo orientados a favorecer la presencia de hombres en puestos estratégicos, pero no se debe fomentar el esquema. La mujer debe dejar de pensar que le dan o le quitan un puesto por cuestión de género, necesita concentrarse en qué herramienta necesita tener para mejorar su talento y ascender. Si busca un esquema de flexibilidad debe negociar como lo haría un hombre. Un varón no acepta menos dinero, la mujer sí. d) Estereotipar el liderazgo.

Llegar a igualdad de condiciones en términos laborales requiere un trabajo como sociedad y por parte de las autoridades, pero mientras eso avanza hay que dejar de estereotipar el liderazgo femenino, concluye Celia de Anca, como aquella que es sensible. Por lo tanto también se deben mencionar los factores que limitan el progreso profesional de las mujeres Chauvin (2014), nos muestras cuales son las tres mentalidades básicas que logramos encontrar en un hombre que tiene un puesto directivo las cuales son las siguientes: a) Mentalidad conservadora, la cual consiste en un rechazo a la presencia de mujeres per se. Aunque no lo compartan en público, estos hombres creen que el mundo empresarial es conservador por naturaleza y requiere de ejecutivos con una familia estable que proporcione un adecuado "descanso del guerrero". Consideran que las mujeres que optan a la cima tienden a ser demasiado rudas con los demás, y no consideran que tengan buenas competencias sociales. Esta mentalidad conservadora excluye a las mujeres en nombre del buen funcionamiento del sistema económico y de la tradición. b) Mentalidad emancipada: estos hombres creen de verdad en la igualdad de derechos a todos los niveles. Sin embargo, consideran que los puestos de primer nivel requieren mucha dureza porque hay que lidiar con la presión de los resultados a corto plazo.

Y ahí las mujeres no se manejan bien: no tanto porque no puedan ser duras, sino porque eso no es lo que se espera de ellas ni el ambiente en el que se han socializado. Los hombres comparten unos rituales verbales por los que alardean de sus éxitos personales y se hacen demostraciones de poder y dureza, ellas, en cambio, carecen de todo ese aprendizaje y cuando juegan duro son objeto de severas críticas. Este tipo de mentalidad masculina, aunque cree en la igualdad, considera que son los roles sociales los que excluyen, en la práctica, a las mujeres de los primeros niveles organizativos. c) Mentalidad individualista: estos hombres piensan que el género no importa; sólo cuenta la personalidad individual. Para ellos, lo único que realmente ocurre es que muchas mujeres deciden optar por la familia y no quieren, en realidad, desarrollar carrera directiva. En definitiva, hay pocas mujeres dispuestas a llegar a la alta dirección. Las empresas no tienen arte ni parte en esta historia. Corresponde, en todo caso, a la sociedad y los políticos poner en marcha acciones para cambiar ese estado de cosas. Esta tercera mentalidad excluye a las mujeres bajo la asunción de que son ellas las que no quieren llegar. Los 3 tipos de mentalidades descritos coexisten en las mismas compañías. Forman parte de un ecosistema mental que se manifiesta con distintas formas y excusas cuando llega el momento de la verdad de tomar una decisión sobre un nuevo nombramiento en un puesto ejecutivo, pero sería un error sacar como conclusión que el problema de las mujeres en la empresa son los hombres. Es más bien la organización del trabajo, la definición del liderazgo, y las ideas sobre el género, que tanto hombres como mujeres compartimos por socialización, lo que realmente mantiene el estado actual de cosas. (Chauvin, 2014)

MÉTODO

La metodología de investigación es cuantitativa. La investigación cuantitativa se aplica para el levantamiento de encuestas, a través de cuestionarios a los propietarios según una muestra finita de la población total de las empresas familiares del sector servicios. Se procesará la información recabada con aplicación del programa estadístico SPSS para el análisis descriptivo e inferencial.

Objetivos

Objetivo General. Determinar el techo de cristal de las empresas familiares del sector servicios de Tijuana, B.C., México

Objetivo Específico

Determinar la relación que tiene el sexo, la edad, formación profesional, ocupación de los propietarios en la incidencia en el techo de cristal de las empresas familiares del sector servicios.

Muestra

La metodología de la investigación es cuantitativa y cualitativa. La investigación cuantitativa se aplica para el levantamiento de encuestas, a través de cuestionarios a los empleados según una muestra aleatoria de la población total del Sector Servicios. Se procesará la información recabada con la aplicación del programa estadístico SPSS para el análisis descriptivo e inferencial. Para el análisis inferencial se utilizará la Matriz de Pearson, ya que es una prueba estadística para analizar la relación entre dos variables medidas en un nivel por intervalo de razón. (Hernández Sampieri, 2010). Por lo tanto el método utilizado para medir el techo de cristal es a través de la Matriz de Correlación de Pearson, ya que mide el grado de dependencia de una variable respecto a otra, es decir, la variable dependiente es el techo de cristal y las variables independientes como factores del techo de cristal se tomaron los siguientes: sexo, edad, escolaridad, puesto.

Diseño de la Muestra

El diseño de la muestra es resultado de la identificación de una población total del Sector Industrial,

registradas en el Sistema de Información Empresarial Mexicano (SIEM) de Marzo 2016, de Tijuana, B.C. México y de la consideración del porcentaje de presencia sobre la población total, se determinara la muestra en base a los factores que se tomarán en cuenta en el cálculo de la muestra, siendo que la población se considera con características homogéneas, además, de contarse con una población finita, ya que el número de empresas del Sector Servicios es conocido y la representatividad de la muestra está determinada por un error permisible de 0.068, con un nivel de confianza del 95% y p = q= 0.5. Para la recolección de la información se realizarán entrevistas personales, para aclarar cualquier duda que tuviera el entrevistado, acerca de alguna de las preguntas del cuestionario que se diseñara para esta investigación.

Validación del Instrumento

A los sujetos de estudio se les aplicará un cuestionario el cual se está diseñado y se validará conforme al tema de estudio. Se utilizará una escala de medición con categorías de respuestas de opción múltiple. Se elaborarán los cuadros descriptivos y una matriz de correlación que permitan un análisis de los principales factores que inciden en la felicidad de las empresas del Sector Industrial. La validez del cuestionario se determinará mediante el coeficiente de confiabilidad de *Alfa-Cronbach,* por medio del programa SPSS.

CONCLUSIONES

Es una investigación en proceso la cual se está trabajando hasta el momento en la revisión literaria y determinando la muestra para realizar el trabajo de campo. De acuerdo a la revisión literaria si es importante que las empresas familiares del Sector Servicios conozcan el techo de cristal en el cual se están manejando en la actualidad. Ya que de acuerdo con Burin (2012), ocurre que la construcción del techo de cristal es externa e interna, objetiva y subjetiva a la vez, parte del mismo está constituido por las culturas organizacionales que adoptan criterios de selección y promoción de las personas desde parámetros patriarcales, según los cuales la perspectiva masculina impone los criterios acerca de quiénes pueden ocupar los puestos jerárquicos más altos, o, como en este caso, quién puede estar al comando de un avión, también está constituida por los prejuicios y estereotipos respecto del género femenino: la suposición de que las mujeres no tienen las cualidades suficientes para ocupar determinados puestos de trabajo, a pesar de la existencia de una genealogía de mujeres que desde hace décadas han demostrado su capacidad para pilotear una nave, quizá lo más llamativo es cómo las propias mujeres hemos incorporado tales prejuicios y estereotipos de género, haciéndolos parte de nuestro discurso como si fueran resultado de una elección propia. Este es el aspecto subjetivo del techo de cristal: que las mismas mujeres asumamos como "natural" que haya trabajos específicamente masculinos y que entre los obstáculos para ocupar tal puesto de trabajo se encuentre la noción de que nos impediría desarrollar una vida familiar. El supuesto implícito es que la articulación entre la vida familiar y la vida laboral es un problema que hemos de encarar las mujeres, en lugar de considerarla como una problemática social que involucra la corresponsabilidad de todas las personas e instituciones involucradas.

Por lo tanto para resquebrajar el techo de cristal desde la propia subjetividad femenina, necesitamos poner en marcha el juicio crítico respecto de nuestros propios estereotipos de género. El juicio crítico es una forma de organizar el pensamiento que surge a partir de la ruptura de un juicio anterior, cuando nos mimetizamos con los modos patriarcales y pensamos el desarrollo de las carreras laborales femeninas con los criterios masculinos, estamos operando con el juicio, bajo el supuesto de que "nosotras-ellos pensamos lo mismo". Burin (2012), nos menciona que el juicio crítico viene a poner en crisis esta identificación, procurando un modo de pensamiento que revele un modo distintivo, propio, al observarnos en tanto mujeres. Quizás este modo de pensarnos y observarnos pueda reforzarse cuando se da un grupo exclusivamente femenino como, en este caso, una tripulación formada sólo por mujeres: una alianza intragénero que garantice las nuevas posiciones subjetivas, estamos en un período de avance y profundización de una verdadera equidad de género en cuanto a las oportunidades laborales, que permita y estimule el acceso de las mujeres a todos los puestos de trabajo. Es en este sentido como pensamos la deconstrucción del techo de cristal: no sólo

queremos resquebrajarlo, sino también evitar que se construya. (Burin, 2012)

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UTILIZACIÓN DE REDES SOCIALES EN LAS PEQUEÑAS Y MEDIANAS EMPRESAS (PYMES) DE LA CIUDAD DE CHIHUAHUA

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RESUMEN

Las empresas más exitosas son aquellas que logran formar vínculos con sus clientes conociendo diversos aspectos de su vida y no solo su capacidad económica, aspectos que permiten a la empresa expandir su negocio, atraer nuevos clientes, mejorar la comunicación y conocer los gustos y preferencias que el cliente adquiere con el paso del tiempo. Las redes sociales forman comunidades, están presentes en los diversos estratos sociales y permiten mantener una comunicación constante entre usuarios de las mismas. El presente estudio tiene como finalidad determinar el uso de las redes sociales como herramienta mercadológica de las pequeñas y medianas empresas (PYMES) de la Ciudad de Chihuahua. El tipo de investigación es aplicada y el diseño es no experimental, utilizando el método probabilístico aleatorio simple para la determinación de la muestra. Evaluando el uso de internet, la cantidad de empresas que cuentan con página web y que tengan participación en las redes sociales, frecuencia de actualización del perfil corporativo, utilidad y ventajas del uso de las mismas para su empresa, entre otras. Dentro de los principales resultados se encuentra que las PYMES utilizan página web para dar a conocer la empresa y sus principales servicios, así mismo consideran que las redes sociales son la nueva tendencia publicitaria y como principal ventaja del uso de las redes sociales es la de generar reportes de servicio de pago por click.

PALABRAS CLAVES: Redes Sociales, Comunidades, Perfil Corporativo, Página Web, Tendencias, PYMES

USE OF NETWORKS IN SMALL AND MEDIAUM SIZED ENTERPRISES (SMES) CHIHUAHUA CITY

ABSTRACT

The most successful companies are those that manage to form bonds with their customers to know various aspects of their lives and not only their economic, aspects that allow the company to expand their business, attract new customers, improve communication and to know the tastes and preferences the customer purchases over time. Social networks are communities, are present in the various social strata and allow maintaining constant communication between users of the same. This study aims to determine the use of social networks as tool mercadológical small and medium enterprises in the city of Chihuahua. The research is applied and the design is not experimental, using simple random probabilistic method for determining the sample. Evaluating the use of internet, the number of companies with website and have participation in social networks, refresh the corporate profile, usefulness and benefits of using for your company, among others. Among the main results is that SMEs use website to publicize the company and its main services, also consider that social networks are the new advertising trend and main advantage of using social media.

JEL: O3, O32, M3, M31
KEYWORDS: Social Networks, Communities, Corporate Profile, Website, Trends, Smes

INTRODUCCIÓN

Los empresarios, particularmente aquellos que están al frente de pequeñas y medianas empresas, son seres paradójicos. Por ejemplo, se les considera como personas con una alta motivación hacia la búsqueda de independencia; sin embargo, el desempeño de su gestión depende en alto grado de la capacidad de conseguir y coordinar diferentes tipos de recursos a través de otras personas. Estas personas conforman lo que denominamos redes de contactos del empresario o networks, y a la actividad que el empresario realiza para crear y fortalecer esas redes se llama trabajo en red, el cual ha dado origen al concepto anglosajón de networking. Las redes sociales son un factor fundamental en el desarrollo de las comunidades, porque constituyen la base de creación de capital social el cual, de acuerdo con los organismos internacionales de cooperación para el desarrollo, es un factor fundamental para el desarrollo social y económico de las comunidades. Sin embargo, aunque intuitivamente la mayoría de las personas reconocen la importancia de las redes e incluso forman parte de redes sociales muy amplias, consolidadas y fructíferas, es importante entender los fundamentos conceptuales de las redes y el capital social, para lograr optimizar el trabajo que deben realizar los empresarios en la conformación y el fortalecimiento de las mismas. Cada vez son más las empresas que deciden tener presencia en las redes sociales no sólo para promocionar y dar a conocer sus productos y servicios o para posicionar su imagen de marca, sino también para establecer una comunicación más directa y cercana con sus clientes o potenciales clientes. La importancia que tienen las redes sociales en el éxito de una empresa u organización es algo que cada vez se cuestiona menos. Sin embargo, gestionar la presencia de una empresa en las redes sociales va más allá de abrir una cuenta en Facebook o Twitter o un canal en YouTube, requiere una estrategia y un plan de acción.

REVISIÓN LITERARIA

En toda actuación estratégica es fundamental conocer perfectamente el entorno donde la empresa tiene que realizar su actividad económica y no aferrarse al pasado porque nos resulta más cómodo o fácil: los resultados suelen ser desastrosos, según dice Cuesta (2011) en su libro. El problema al que las empresas se enfrentan hoy es que, para lo que antes tenían tiempo, ahora no lo tienen. Ya no pueden reaccionar, tienen que pre actuar, y para ello necesitan tener el conocimiento del cambio de los hábitos del consumidor de los hábitos del consumidor antes de que se produzca, de forma que puedan innovar de modo sincronizado con las expectativas del consumidor e incluso anticiparse, para estar por delante de la competencia. (Cuesta, 2011). Las tecnologías de la información y la Comunicación (TIC) son una gran variedad de herramientas, canales y soportes dedicados esencialmente al uso, manejo, presentación, comunicación, almacenamiento y recuperación de información. Estas herramientas han servido para aumentar la calidad de vida de las personas, consiguiendo que las TIC e Internet sean oxígeno online, aunque eso sí, hay que saber utilizar con seguridad y prudencia. Las Tecnologías de la Información y la Comunicación (TIC) engloban el conjunto de recursos necesarios para la agrupación, almacenamiento, procesamiento, transmisión y presentación de la información en una diversidad de formatos. Las posibilidades de internet y las TIC son inmensas y están en constante desarrollo.

En el mundo de Internet se produce y consume todo tipo de información multimedia, y permite la comunicación e interacción entre las personas sin importar el lugar donde éstas se encuentran, por lo que es un canal global e interactivo de comunicación. Calvo y Rojas (2009) nos dicen que el concepto de red social se remonta a una época anterior a Internet e incluso a la aparición de las computadoras personales. Hace referencia a una comunidad en la cual los individuos están conectados de alguna forma, a través de amigos, valores, relaciones de trabajo e ideas. Hoy en día el término red social también se refiere a la plataforma Web en la cual la gente se conecta entre sí. No obstante, es importante no confundir red social con comunidad virtual. En la primera, los temas publicados y los vínculos entre los usuarios son infinitos y

no necesariamente tienen un interés común, mientras que las comunidades virtuales suelen ser grupos de personas que con un interés común desean relacionarse a través de la Red para compartir sus experiencias y opiniones al respecto. Según Castelló (2010) los objetivos publicitarios a la hora de incluir las redes sociales online en la estrategia publicitaria pueden fijarse en función al nivel actitudinal en el que se pretende incidir: cognitivo, afectivo o comportamental. Atendiendo a estos tres niveles y en un intento de sintetizar todos los objetivos publicitarios que pueden darse en una estrategia publicitaria online, podemos decir que pasan por la generación de marca o branding (niveles cognitivo y afectivo) y la generación de la respuesta directa (nivel comportamental). La inclusión de las redes sociales online en las estrategias se debe a la generación de branding como objetivo publicitario, dadas las características intrínsecas de esta manifestación de la Web 2.0, interacción y participación, que permiten un marketing experiencial en el que la marca conversa con los usuarios. El caso más representativo del empleo de las redes sociales online con objetivos de branding es el de aquellas empresas que crean su red social propia, como plataforma en la que construir el vínculo con el usuario. Fonseca (2014) nos dice que las 5 bases del Marketing en las redes sociales que deben siempre tenerse en cuenta es:

Integración: Las redes sociales no deben considerarse como algo aislado y diferente, separadas del resto de las acciones de marketing, sino que deben ser algo más en la estrategia global de la empresa, y por ello deben reflejar los canales sociales de la compañía en todos aquellos sitios donde se pueda: facturas, tarjetas de visitas y folletos.

Amplificación: Hay que aplicar el mayor número de acciones en todos los Medios Sociales en los que sea posible. Las acciones 2.0 no deben limitarse a ningún formato en especial, sino todo lo contrario, deben abrirse a todo aquello que se utilice para promocionar la marca, de tal manera que se consiga amplificar al máximo el "Ruido 2.0" de la empresa.

Reutilización: Hay que tratar de aprovechar lo que ya está hecho y utilizar el "reciclaje de contenidos" en beneficio de la marca y adaptar esos contenidos a otros formatos.

Generación de leads: Mucha gente quiere encontrar clientes potenciales en las Redes Sociales pero son muy pocos los que realmente lo consiguen de una manera efectiva. El "truco" para generar clientes potenciales radica en ofrecer algo valioso a nuestros seguidores, algo que les llame la atención o que por algún motivo les resulte interesante, y para descubrirlo un buen ejercicio es ponerse por unos minutos en la mente de los clientes.

Aprender: Nadie nace sabiendo, para saber hay que aprender y en las Redes Sociales igual, por lo que hay que aprovecharse de la posibilidad de observar a otros que llevan ya tiempo haciéndolo.
Las empresas e instituciones deben entender cómo actuar en este nuevo entorno, dice Celaya (2011). Cada vez es más importante comprender cómo comunicar de manera efectiva. La velocidad de transformación de sociedad digital ha convertido el futuro en un presente en constante cambio para el que no estamos preparados.

Los avances tecnológicos de los últimos años han originado tal transformación en la sociedad que su impacto en la organización y gestión de las empresas es muchísimo más relevante. Esta revolución digital que estamos viviendo no sólo implica llevar a cabo una inversión tecnológica para mejorar los procesos de una compañía, sino que es más importante aún asumir que comportará un cambio de actitud por parte de la firma hacia sus empleados, clientes, accionistas y, sobretodo, en las relaciones entre ellos. Estas tecnologías sociales pueden hacer que el personal se sienta cada vez más implicado con sus proyectos, creando una organización menos jerárquica y más interactiva., así como mejorando las relaciones con los clientes actuales y potenciales. Escuchar y, sobretodo, conversar y relacionarse con los clientes a través de las nuevas tecnologías obliga a llevar a cabo una transformación total de la cultura corporativa de las empresas.

METODOLOGÍA

Se seleccionó una muestra utilizando el método probabilístico aleatorio simple, siendo el diseño de la investigación: no experimental. Se analizó a las pequeñas y medianas empresas (PYMES) de la ciudad de Chihuahua, con el fin de conocer su comportamiento en el uso de las redes sociales, investigando la información relativa a la misma, tales como su utilización mercadológica en la cual se plantea la pregunta de investigación, ¿Cuál es la utilización de las redes sociales en las pequeñas y medianas empresas de la ciudad de Chihuahua?, el tipo de investigación realizada fue aplicada, además la recolección de datos fue a través de encuestas aplicadas a pequeñas y medianas empresas del sector comercial de la ciudad de Chihuahua, en el periodo comprendido entre abril - septiembre del 2015, y los datos se analizaron con el programa estadístico SPSS y Excel.

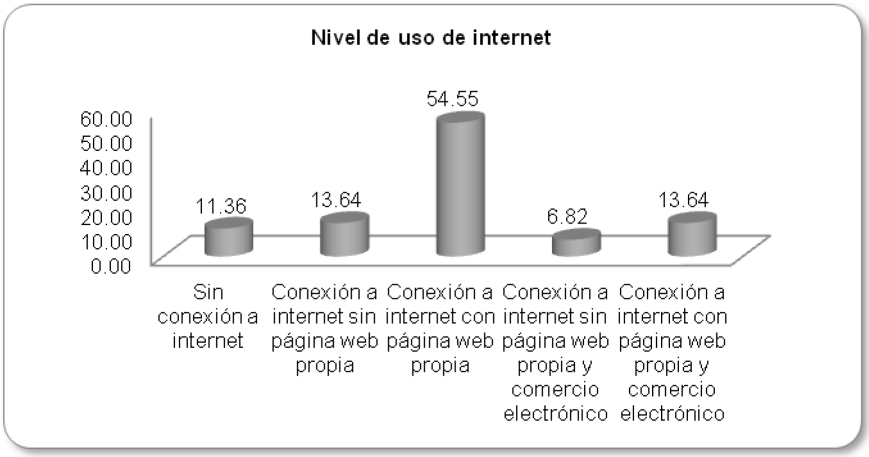
RESULTADOS

Una vez aplicada la metodología anterior se obtuvieron los resultados en donde se observa que la utilización de las redes sociales en las PYMES en la ciudad de Chihuahua tiene un nivel de uso de internet mayor al 50% y la presencia de uso de las redes sociales (Facebook) en este grupo de empresas, alcanza un 69.44%; mientras que las empresas a través de las redes, tanto las noticias, los videos y las ofertas de descuentos han logrado establecer mayor interacción con sus clientes con un total de 37.25%. El 36.11% de las PYMES utiliza como herramienta principal el uso de las redes sociales para contactar a nuevos clientes, seguido con un 30.56% para mantenerlos informados.

CONCLUSIONES

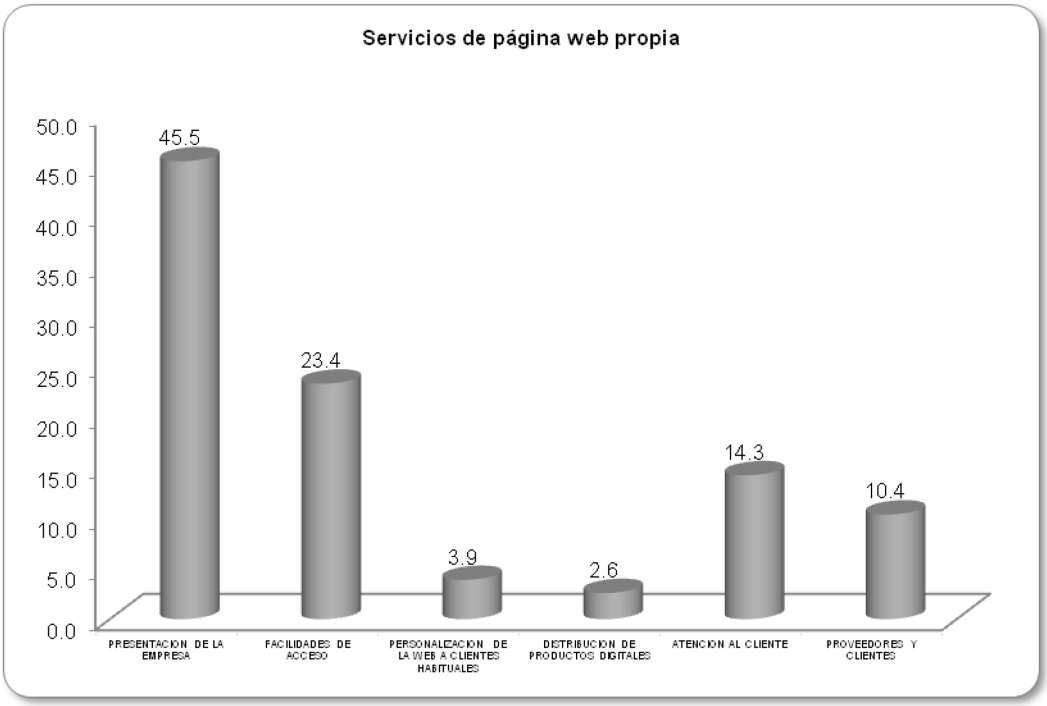
Como conclusión de esta investigación, se puede afirmar que las PYMES de la ciudad de Chihuahua, si utilizan las redes sociales, lo cual les permite tener una mayor interacción con sus clientes, promocionar sus productos y ampliar el mercado. Se puede observar que es innegable que las tendencias de las tecnologías de información van en aumento y el uso de las redes sociales no son la excepción, ya que en la actualidad son una herramienta tecnológica de apoyo fundamental para el fortalecimiento de las empresas dentro de esta sociedad de la información.

Figura 1:Nivel de Uso de Internet



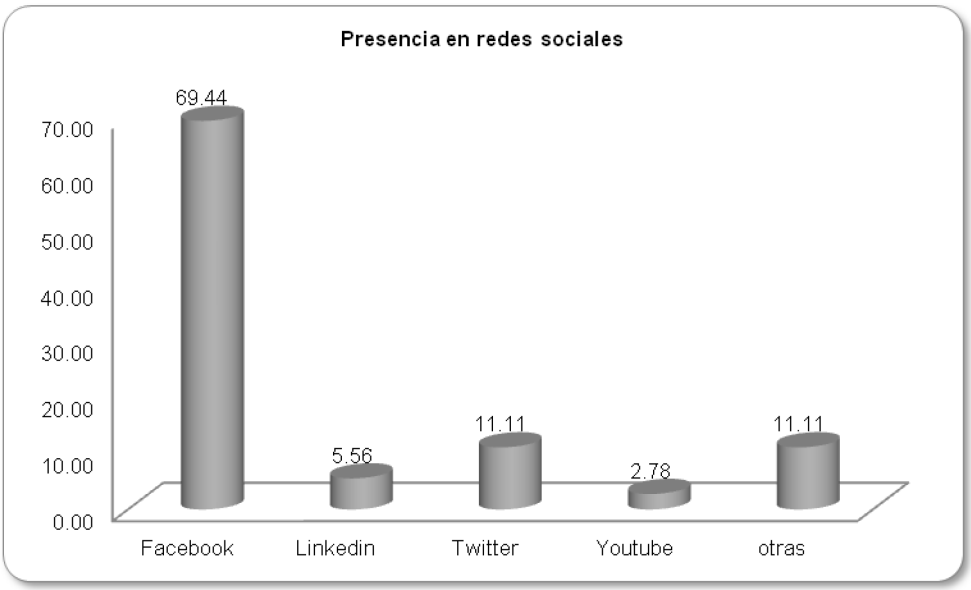
De acuerdo a esta figura se observa que la representación gráfica del nivel de uso de internet en las pequeñas y medianas empresas de la ciudad de Chihuahua muestra que el 54.55% de las empresas tienen conexión a internet y cuentan con página web propia, lo que permite la facilidad de mantenerse en contacto con clientes y proveedores, asimismo el tener conexión a internet sin contar con una página web propia y el tener conexión a internet con su página web propia y generar comercio electrónico con la misma, reflejan el mismo porcentaje (13.64%). Fuente: Elaboración propia

Figura 2: Servicio de Página Web Propia



En esta figura se observa la representación gráfica que muestra los servicios que ofrecen las empresas a través de su página web siendo éstos: presentación de la empresa, facilidades de acceso, atención al clientes, proveedores y clientes, personalización de la web a clientes habituales y distribución de productos digitales, la presentación de la empresa es el principal servicio que ofrece con 45.5% lo cual favorece a tener mayor contacto con sus clientes, para promocionar sus productos y ampliar su mercado. Fuente: Elaboración propia.

Figura 3: Presencia de Redes Sociales



En esta figura se muestra la representación gráfica de que las pequeñas y medianas empresas de la ciudad de Chihuahua se dan a conocer, promueven sus productos y los comercializan mediante las redes sociales tales como: Facebook, Linkedin, Twitter y Youtube siendo Facebook la que cuenta con un mayor porcentaje (69.44%), seguida de un 11% de Twitter y Linkedin (5.56%), esto genera un mayor vínculo entre empresa y consumidor permitiendo un acceso más rápido a la información de los productos y/o servicios que ofrecen. Fuente: Elaboración propia.

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EL USO DEL DINERO CRÉDITO EN COLOMBIA 2002-2012: UN ACERCAMIENTO DESDE EL ANÁLISIS CONTABLE

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RESUMEN

El dinero en este trabajo es abordado desde la perspectiva económica y la contable, de manera que se establece un puente de comunicación entre la política monetaria en Colombia y el análisis financiero, así el texto analiza el dinero crédito y su evolución en el país durante los años 2002 al 2012. Para esto se tendrán en cuenta la corriente económica neo-clásica y la pos-keynesiana para ser relacionadas con el dinero como una constitución social, de ahí se pasará a revisar la estructura del Balance General del Banco de la República para determinar la forma en qué está representado el dinero de la economía, y por último se mencionarán los agregados monetarios como mecanismo para observar las preferencias en cuanto al uso del dinero.

PALABRAS CLAVES: Análisis Financiero, Agregados Monetarios, Banco de la República, Dinero Crédito

USE MONEY IN COLOMBIA 2002- 2012 CREDIT: AN APPROACH FROM THE ACCOUNTANT ANALYSIS

ABSTRACT

The money in this work is addressed from the economic perspective and the accounting officer so that it establishes a bridge of communication between the monetary policy in Colombia and the financial analysis and the text analyzes the money credit and its evolution in the country during the years 2002 to 2012. This will take into account the current economic neo-classical and post-Keynesian to be related with the money as a social constitution, it will review the structure of the General Balance of the Bank of the Republic to determine the manner in which it is represented the money of the economy, and finally will mention the monetary aggregates as a mechanism to observe the preferences in terms of the use of money.

JEl: E12, E13, M41

KEYWORDS: Financial Analysis, Monetary Aggregates, Banco de la República, Money Credit

INTRODUCCIÓN

Para la compresión del uso del dinero se realiza una observación de este como la "cosa" instituida por la sociedad, de tal modo que se define a partir de la descripción que las personas hacen de él con base en la cotidianidad y las experiencias que surgen del mismo. Así las cosas, se habla del uso que los colombianos le dan principalmente al dinero crédito, adicional a esto se mencionarán las teorías económicas neo-clásica y pos-keynesiana como relación entre el dinero en la cotidianidad y sus definiciones funcionales.

De este modo, se acude a la contabilidad como campo conceptual para analizar el Balance General del Banco de la República, puesto que esta entidad como cualquier otra utiliza la información contable para emitir informes y dar cuenta de su rendimiento económico. De esta manera se posibilita la compresión, por parte del contador público, de los aspectos monetarios de la economía, a través del análisis financiero.

También se tiene en cuenta para el análisis los Agregados Monetarios, los cuales representan las diferentes opciones del uso del dinero que tiene los colombianos de acuerdo a sus preferencias de liquidez.

El Dinero a Partir de la Cotidianidad

Hablar del uso del dinero implica una definición o acercamiento de lo qué es el dinero más allá de los conceptos teóricos, puesto que en la cotidianidad, se define el dinero a partir de una descripción de hechos del día a día, de manera que este pasa a ser definido con base en la percepción que las personas del común tiene de él. En la cotidianidad si se les preguntara a las personas qué es el dinero, no dirían que está determinado por cumplir tres funciones como: medio de cambio, unidad de cuenta y reserva de valor. Aunque esta sea su definición funcional dada por la teoría, la mayoría de personas hablaría del dinero como aquella *cosa* que nos sirve para *comprar*. De esta manera, (González, 2011, pág. 226) nos dice que la actitud natural de las personas expresa de forma inmediata que el dinero es algo que nos sirve para *comprar*, antes que para vender o como fruto de nuestro trabajo. Entonces, ¿cómo un trozo de metal o de papel puede ser llamado dinero? y ¿qué cualidad tendrá el trozo de papel o metal, y no otro objeto, para permitirnos *comprar*? La respuesta está en que la definición del dinero no está dada por sus propiedades físicas sino que esta depende de las atribuciones sociales que se le otorguen de manera institucional, de tal forma que pueda representar valor, cambio y utilidad. Así (González, 2011, pág. 229) llama a la denominación de dinero, algo que sirve para *comprar*, como un objeto de "*constitución social institucional" "no* entendemos la asignación a este objeto de una función que no le corresponde en virtud de sus propiedades físicas, sino en virtud de un acuerdo entre los participantes del uso del objeto" En consecuencia, se diría que el dinero puede ser cualquier objeto que tenga este carácter de aceptación *social* e *institucional,* de manera que se relacione con las tres funciones mencionadas anteriormente, unidad de cuenta: medida en la cual se expresa un valor como los precios o deudas, medio de cambio: que le da el carácter para ser intercambiado, y reserva de valor: lo cual permite que pueda ser usado en un futuro como sinónimo de riqueza.

En este orden de ideas, si se establece una relación entre la *cosa* y su carácter funcional nos encontramos frente a la teoría económica neo-clásica, la cual nos dice que el dinero es el lubricante del mercado como sistema de intercambio general de mercancías, puesto que facilita la oferta y las posibilidades de *comprar.* De esta manera, la oferta del dinero es independiente a la demanda del mismo, ya que el dinero surge fuera del mercado y es introducido en él para determinar las relaciones de intercambio; así, la teoría monetaria de los neo-clásicos atribuye la emisión del dinero y la política de su oferta a un ente específico, como el Banco central encargado de aumentar o disminuir la cantidad de dinero en circulación. Por consiguiente, si se promueven las relaciones de intercambio con la entrada de dinero al mercado, se habla de posibilitar la acción de *comprar,* y al decir esto no nos referimos solamente al acto de obtener algo por medio de dinero, sino a la experiencia de extender de forma inmediata el mundo de posibilidades de quien compra, de tal forma que, según (González, 2009, pág. 294), al ejecutar esta acción se genera un hecho modificador inmediato en la vida del comprador, esto tiene lugar en el momento en que la persona se encuentra en los espacios en los que una mercancía está expuesta para tal fin, como los centro comerciales. De esta forma, si el dinero es utilizado para ampliar nuestro mundo de posibilidades en el momento exacto en el que incluimos las cosas compradas en nuestras vidas, se estaría hablando de un dinero cuya liquidez es su componente principal, que a su vez obedece a cumplir fundamentalmente como medio de intercambio. Sin embargo, la compra no solo se nos presenta así, como un hecho inmediato en un espacio determinado, sino que también podemos incluir la cuestión del tiempo en esta analogía con las teorías económicas, y para este caso se hablaría de los Pos-Keynesianos que surgieren que la oferta de dinero no es independiente de la demanda del mismo. Puesto que traen a colación el dinero bancario, es decir, el dinero crédito, como el hecho de una emisión correspondiente a la demanda que tiene una persona de este y recurre a un banco para realizar un préstamo.
Entonces el tiempo aparece como una condición para la utilización del dinero, que nos da la opción de ampliar las posibilidades a un futuro, ya no se debe esperar hasta tener el dinero para comprar algo, sino que se puede obtener algo anticipadamente y luego pagarlo con el dinero que se tendrá en el "futuro". Así

nos habla (González, 2009, pág. 297) del dinero crédito como fruto del tiempo en las condiciones de compra: El dinero de crédito está fundado en un rebasamiento de las posibilidades de mi mundo circundante cotidiano. Este rebasamiento consta de los siguientes elementos: (a) Lo ex-puesto que quiere ser incorporado a mi mundo circundante desde su "no-poder-serlo-ahora". (b) La expresión de lo ex-puesto en su forma-precio. (c) El dinero del prestamista (de la institución bancaria). (d) El tiempo futuro, o el plazo de retorno. (e) El precio de ese tiempo (tasa de interés). De este modo, los Pos-Keynesianos en contraposición de los Neo-clásicos descartan la teoría de que el dinero surge fuera del mercado, pues para estos es una variable endógena determinada por la demanda de recursos de crédito del sistema financiero. Entonces, si para realizar compras de manera inmediata se necesitaba de la disposición del dinero como medio de cambio primando su liquidez, en el caso del dinero crédito se resalta la función de reserva de valor y medio de pago, puesto que se permite adquirir bienes y/o servicios en menor tiempo dada su cualidad de *ahorro.* Sin embargo, para que exista la demanda de este dinero crédito debe haber un clima de confianza en el sistema económico, en el que los miembros de la sociedad decidan utilizar sus recursos a través del ahorro, para así crear posibilidades en el presente con base en la confianza que se tiene del futuro. (González, 2009, pág. 297)

Determinación del Dinero de la Economía

Para continuar hablando sobre el uso del dinero, se necesita acudir a los informes generados periódicamente por el Banco de la República, como una herramienta para comprender la dinámica del dinero crédito. En este caso los informes a observar son los financieros puesto que representan todas las transacciones económicas del país, específicamente el Balance General, que nos permite comprender la gestión del Banco de la República en cuanto al sistema financiero, estableciéndose un vínculo entre lo contable y lo monetario. Por consiguiente, es preciso dilucidar sobre las principales cuentas del Activo del Banco de la República, representadas por *Reservas Internacionales* + *Crédito Interno* + *Otros Activos* + *Activos Reales.* También están las del pasivo, determinadas por el *pasivo monetario—totalidad de billetes y monedas emitidos, y el encaje bancario*— + el *pasivo no monetario*.

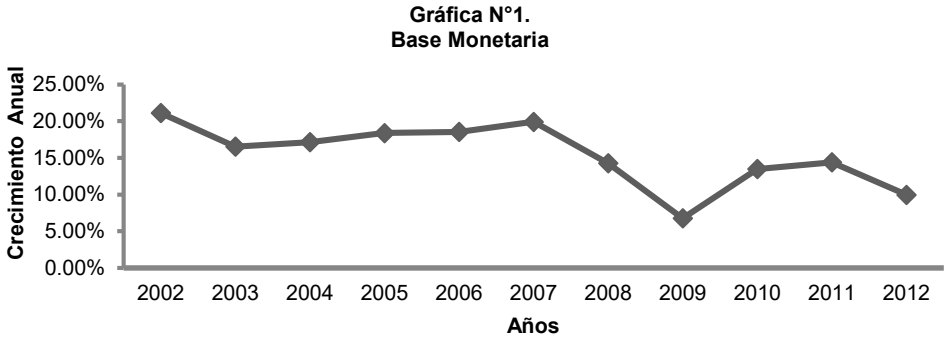
Tabla 1: Balance del Banco Central

Activos	Pasivos
Reserva Exteriores	Pasivo Monetario
Cartera de Valores	Emisión de Billetes
Créditos al Sector Público	(Base Monetaria)
Créditos	En manos del público
Títulos Públicos	En el encaje Bancario
Cuentas Corrientes del Tesoro	Depósitos de los Bancos Comerciales (Encaje
Préstamos a los Bancos	Bancario)
Activos Reales	
	Pasivo No Monetario

Fuente: (O'Kean, 2000, pág. 168)

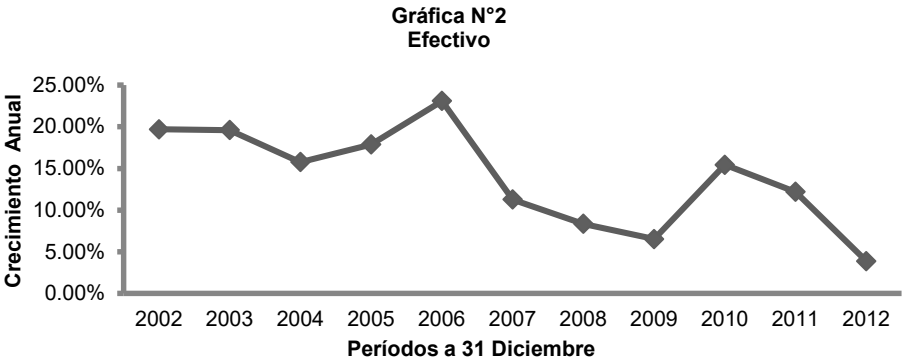
De la Tabla anterior se observa la estructura de los Bancos Centrales desde la cual partimos para relacionar el campo contable con aspectos monetarios como: la creación de dinero legal, y la regulación y control de la creación de dinero bancario (O'Kean, 2000, pág. 166), De este modo el *Pasivo Monetario* contiene todas las operaciones concernientes al dinero que usan los colombianos en el día a día, es decir, representa en donde se encuentran depositados estos dineros, si están en manos del público como efectivo o en los bancos como un medio de pago de menor liquidez. Por lo tanto nos basaremos en el Pasivo para discurrir sobre el uso del dinero. Ahora, si retomamos las definiciones del dinero como algo que sirve para *comprar* y su relación con la definición funcional, decimos que el Banco Central tiene dos formas de ejercer su política monetaria según las teorías económicas mencionadas. La primera es controlando la *oferta de dinero*, de acuerdo a la teoría Neo-clásica, a través de la emisión primaria que realiza el Banco Central. Y la segunda por medio de reservas bancarias—encajes y excesos de liquidez de los bancos— controlando una segunda

emisión, resultante de la *demanda de dinero* por medio del sistema crediticio, según la teoría Pos-keynesiana. Así las cosas, pasaremos a observar lo sucedido con la Base Monetaria, que en relación a los términos contables representa todo el pasivo monetario, en el período 2002-2012, de tal manera que se comprenda cómo el Banco de la República ha manejado la dinámica de la *oferta* y la *demanda* de dinero. En la gráfica Nº1 se aprecia que la *Base Monetaria* tuvo una tendencia decreciente, lo cual significa que se ha generado una menor cantidad de monedas y billetes para su circulación, de acuerdo con la aparición de nuevos instrumentos financieros, como las tarjetas debito y otros medios de pago, que han disminuido la cantidad de efectivo en manos del público.



Fuente: Estadísticas de la versión actual de la Revista del Banco de República, cálculo del autor.

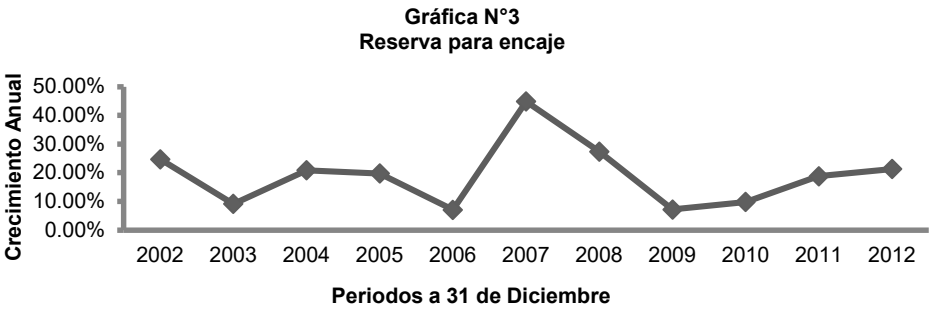
De esta manera la *Base Monetaria* pasó de estar compuesta mayormente por *Efectivo* a tener una mayor participación de las *Reservas Bancarias*. En la gráfica N. 2 se evidencia la tendencia decreciente del Efectivo en el período 2002-2012.



Fuente: Estadísticas De La Versión Actual De La Revista Del Banco De República, Cálculo Del Autor.

De la anterior gráfica se resaltan dos etapas, la primera del 2002 al 2006, en la cual el *Efectivo* presenta un crecimiento, de modo que hubo emisión primaria generando una mayor cantidad de dinero en manos del público, explicada por la aceleración de la actividad económica, la disminución de las tasas de interés, y la revaluación de la tasa de cambio. (Grupo Macroeconomía 2006, 2006). La segunda del 2007 al 2012 representa la disminución del *Efectivo* como una contrapartida que frenó el consumo, aumentando las tasas de interés y atenuando el crecimiento económico.

Si al hablar del comportamiento del *Efectivo*, se mencionaron las tasas de interés estamos hablando del segundo mecanismo que tiene el Banco de la República para controlar la emisión de dinero bancario, de manera que se hace pertinente observar las Reservas para Encaje, gráfica N.3.



Fuente: Estadísticas de la versión actual de la Revista del Banco de República, cálculo del autor.

En esta gráfica se aprecia, de acuerdo con lo dicho para el *Efectivo*, que del año 2002 al 2006 al presentarse una activación de la economía se disminuyeron las reservas de encaje impuestas para los bancos comerciales, de manera que estos pudieran ofrecer más recursos crediticios y crear dinero bancario generándose así emisión secundaria, contrario a lo que vino después durante el 2007 a 2012 con un aumento del encaje para así disminuir la creación de dinero bancario. De esta forma, se ha visto el comportamiento del *Pasivo Monetario* y la manera en que se ha dado la emisión primaria, a través del *Efectivo*, y la emisión secundaria, mediante las *Reservas;* tras lo cual, desde el aspecto contable y monetario se ha hecho alusión al uso del dinero en Colombia considerando que de existir una gran preferencia por la liquidez, tener dinero en efectivo para comparar en el momento inmediato, durante el 2002 al 2006, se pasó a utilizar en mayor medida los recursos bancarios promoviendo así el dinero para un futuro, es decir, el dinero crédito. Por lo tanto, se explica el aumento que tuvieron las *Reservas* respecto al *Efectivo* en la *Base Monetaria,* lo que quiere decir que el sistema creditico ha aumentado su participación en el uso que le otorgan los colombianos al dinero, reflejándose en la tendencia a la disminución del *Efectivo*.

Clasificación del Uso del Dinero

Para comprender el uso del dinero y las preferencias que tienen los colombianos respecto a la liquidez u otros productos del sector financiero recurrimos a los Agregados Monetarios, los cuales nos indican las preferencias que tienen los usuarios del dinero en el sistema monetario. En este orden, se realiza una descripción de las diferentes opciones para disponer del dinero según las preferencias de liquidez, en efectivo o en los productos que ofrece el sistema financiero, así se deducirá el clima de confianza que hay en el país respecto a las posibilidades del ahorro, creando un proyecciones para el futuro con base en el dinero crédito. Así las cosas, los Agregados Monetarios constituyen una parte fundamental en el objetivo de los Bancos Centrales, controlando el dinero en circulación para que su exceso no provoque inflación, de tal modo que el efectivo no sea la única alternativa para disponer de este. Entonces, todos aquellos instrumentos utilizados para realizar transacciones y como medio de pago son considerados dinero y en Colombia está clasificados por el Banco de la República de la siguiente manera:

Tabla 2: Agregados Monetarios (2012)

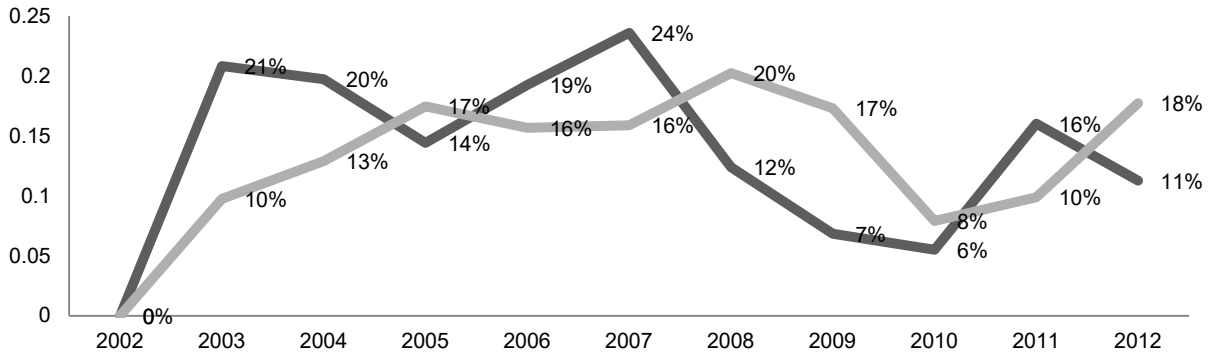
EFECTIVO = Monedas y Billetes en Poder del Público	**30.200,3**
M1 = Efectivo + Cuentas corrientes	61.868,3
M2 = M1 + Cuasi-dineros (CDT, y Cuentas de Ahorro)	229.432,4
M3 = M2 + Depósitos Fiduciarios y Títulos de Deuda Pública.	256.719,9

Fuente: Base de de datos del Banco de la República, Agregados Monetarios 2012.

El resultado de las cifras de los Agregados Monetarios del año 2012 (Ver Tabla N.02), nos indica que en la economía colombiana persiste la preferencia por el dinero en efectivo, aquel que me sirve para comprar en la inmediatez, en un espacio determinado ampliando el mundo de posibilidades en el presente inmediato, así las transacciones realizadas son a corto plazo para adquirir bienes reales y financieros. Esta preferencia se mantiene sobre el dinero crédito, que es el resultado del ahorro y permite ampliar en mundo de las posibilidades en un futuro a partir de los proyectos en el presente. Lo anterior, se observa a través de las proporciones entre el dinero utilizado en transacciones de corto plazo, que representa el 89% del dinero total en la economía, frente al 6% de dinero crédito disponible para utilizar a largo plazo. En esta dirección, la sociedad colombiana prefiere disponer de un dinero a corto plazo, para realizar transacciones que se necesiten en el momento inmediato, ya sea por medio del efectivo o instrumentos financieros que mantengan un mayor grado de liquidez que otros, como las cuentas corrientes. Asimismo, se deduce que los colombianos aún no poseen un grado de confianza que les permita pensar en el futuro, viendo el dinero desde su función de medio de pago a largo plazo, creando mayores posibilidades de alcanzar el bienestar a partir de proyectos basados en el ahorro, sino que se tiene un pensamiento de actuación en el hoy y no en el mañana.

Para tener una mayor apreciación de los Agregados Monetarios, se observará el comportamiento a través del tiempo en el período 2002-2012. No sin antes realizar una descripción de su significado para el Banco de la República: Primero se encuentra el Efectivo, que son las monedas y billetes en manos del público (E); luego está el dinero como instrumento a corto plazo, M1: Efectivo más los depósitos en cuentas corrientes que de acuerdo con los neo-clásicos prima su función de medio de cambio, y M2: siendo la sumatoria del M1 y los Cuasi-dineros correspondientes a las cuentas de ahorro y depósitos a termino fijo; y por último el dinero a largo plazo M3, que son los depósitos a largo plazo cumpliendo primordialmente la función de reserva de valor. Luego de mencionar el significado de los Agregados Monetarios continuaremos con su comportamiento, como en el caso del efectivo (E) (ver gráfica N.04) el cual tuvo una tendencia de crecimiento del 15%, no obstante tuvo una caída ocasionada por la crisis financiera en el 2008 pasando de tener un crecimiento de 24% en el 2007 a un 6% en el 2010.

Gráfica N. 04
Crecimiento del Efectivo y M3



Fuente: Base de datos Informes de Inflación, Banco de la República. Cálculos del autor.

En cuanto al M3, dinero a largo plazo, este tuvo un crecimiento anual de 13%, menor al efectivo, (ver gráfica N.04) de manera que su comportamiento es contrario al del efectivo, lo cual quiere decir que cuando el M3 presenta un crecimiento es porque han disminuido las tasas de interés haciendo que las personas acudan al ahorro utilizando los recursos crediticios; por lo tanto, se presenta una disminución en el efectivo ya que el dinero se encuentra depositado en el sector financiero en activos de corto o largo plazo en lugar de ser destinados al consumo inmediato. Tras observar las tendencias del efectivo y del M3, como instrumento a largo plazo del sistema financiero, relacionamos la política monetaria que se maneja en el

país con la teoría económica neo-clásica y la pos-Keynesiana, puesto que estas dos determinan las medidas que debe ejercer el Banco de la República; ya sea con el dinero a corto plazo, el efectivo y el M1; o con el dinero crédito, M2 y M3.

CONCLUSIONES

En este análisis del uso del dinero crédito en Colombia, iniciamos con una reflexión sobre que significa el dinero desde la experiencia cotidiana, para así determinar el uso y la preferencia que se le daba a este. Para dicho propósito se habló de política monetaria como mecanismo de control que se ejerce sobre el dinero y determina su uso, sin embargo, este marco de política monetaria se basó en la teoría económica neo-clásica y pos-Keynesiana, las cuales nos permitieron acercarnos al dinero desde el concepto de la liquidez como medio de cambio, y del ahorro como reserva de valor. Así, para el periodo 2002-2012 acudimos al campo contable intentando comprender desde el Balance General del Banco de la República, bajo que conceptos se encontraba el dinero de la economía y como se representaba, tras lo cual, observamos que las cuentas del pasivo monetario reflejan todo el dinero que disponen los colombianos para realizar sus transacciones económicas.

De este modo, la política monetaria se desarrolla sobre el Pasivo Monetario, siendo sus cifras la información utilizada como instrumento de control, para cumplir con la meta de inflación. Es por esto, que durante el período 2002-2012 el pasivo monetario decreció demostrando una menor emisión primaria y un menor uso del efectivo, como medida para regular el aumento de la inflación. En cuanto a las reservas bancarias, primero con una tendencia alta similar al efectivo hasta el 2007, y luego con su tendencia decreciente a partir de ese año, estimularon el pasivo monetario que paso de tener una alta preferencia por el efectivo a tener una mayor participación de los recursos financieros. Luego de tener en cuenta el aspecto contable pasamos a revisar los agregados monetarios para conocer las opciones que tienen los colombianos en cuanto a las preferencias del uso del dinero. En relación con esto se encontró, que la sociedad colombiana prefiere mantener su dinero en la forma más líquida pensado en la utilización de este como medio de cambio en el momento inmediato, y que aún no existe un clima de confianza que permita pensar el dinero en su función de reserva de valor. Y aunque ha venido creciendo el uso del dinero crédito en el país se necesita pensar más en un futuro, de manera que exista un mayor ahorro para así extender nuestro mundo de posibilidades.

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APROXIMACIÓN A LA MOTIVACIÓN LABORAL COMO ELEMENTO DE LA MERCADOTECNIA INTERNA EN LA INDUSTRIA MAQUILADORA

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RESUMEN

El presente artículo busca medir la motivación laboral como elemento de la mercadotecnia interna en la industria maquiladora, entendida como aquella estrategia que busca enriquecer el desempeño y calidad en el servicio, la cual surge de valorar a los empleados como clientes, considerando lo importante que es satisfacer sus necesidades (Lewis, 1989 citado por Ruizalba, Navarro y Jiménez, 2013). Una forma de aclarar a los empleados lo que es la empresa, es visualizarla como un producto, ya que Grönroos (1981) habla de vender la empresa a sus empleados, promoviendo los valores de la marca y su cultura, entendiéndose esta última como técnica de venta. Para ello, es necesario que los directivos, tengan como objetivo la atracción, retención y la motivación del personal, siendo actividades obligatorias (García, Álvarez y Santos, 2010). Una manera de entender el trabajo que desempeñan los directivos es lo que se entiende como la fuerza de venta. La mercadotecnia interna eleva la motivación del empleado a través de diferentes estrategias, buscando una relación positiva, en la vida personal y empresarial, dando mejores resultados, los cuales se ven reflejados en el ambiente laboral y en la reducción de costos, evitando la rotación de personal y afectación en la imagen de la empresa.

PALABRAS CLAVE: Mercadotecnia Interna, Motivación Laboral, Industria Maquiladora

APPROACH TO THE LABOR MOTIVATION IN THE MAQUILADORA INDUSTRY AS AN ELEMENT OF THE INTERNAL MARKETING

ABSTRACT

The present article seeks to measure the labor motivation as an element of the internal marketing in the maquiladora industry, understanding it like enriches the performance and quality in the service, which arises employees as clients, while considering how important it is to satisfy their needs (Lewis, 1989 cited by Ruizalba, Navarro and Jiménez, 2013). One way to clarify for employees what the company means is to see it as a product, as Grönroos (1981) talks to sell the company to its employees, promoting brand values and culture, understood it as a sales technique. For this it is necessary that managers, aimed at the attraction, retention and motivation, being mandatory activities (Garcia, Alvarez and Santos, 2010). One way to understand the work performed by managers is to consider it as the sales force. Internal marketing raises employee motivation through different strategies, looking for a positive relationship in personal and business life, giving better results, which are reflected in the work environment and in reducing costs, avoiding staff turnover and affecting the image of the company.

KEYWORDS: Internal Marketing, Work Motivation, Maquiladora Industry

JEL: M3

INTRODUCCIÓN

No hace mucho tiempo atrás, los mercados y el comercio eran un tanto primitivos. Los productos y servicios que se ofrecían a los consumidores eran desarrollados con base en las necesidades de los mismos mercaderes y de lo que ellos suponían necesitaba su mercado. Gracias a los diferentes tratados internacionales de libre comercio, actualmente el mercado se ha desarrollado de manera muy significativa y en un lapso muy corto de tiempo se han vuelto globales, por lo que se desarrolló la mercadotecnia, la cual trata de enfocarse en el consumidor de una manera segmentada y muy específica, con el fin de satisfacer en un ciento por ciento sus necesidades y deseos, evolucionando y revolucionando el mercado global, mismo que cada día es más exigente.

En la actualidad existen miles de empresas que compiten en dicho mercado globalizado, por lo que cada vez es más complicado sobresalir entre un gran número de competidores, por lo que las empresas procuran emplear la mercadotecnia enfocada en sus consumidores, utilizando todas las herramientas posibles para conocerlos de cerca, con el único objetivo de comprender la evolución de las tendencias en el mercado y su entorno, debido a que la mayor parte de las empresas exitosas se apoyan de la mercadotecnia y sus enfoques.

Cada vez es más difícil mantenerse con éxito en el mercado, por lo que las empresas han comenzado a utilizar la mercadotecnia no únicamente para conocer a su mercado externo, sino ahora enfocada en sus clientes internos, en búsqueda de aumentar su competitividad. La mercadotecnia interna precisa de medir el nivel de motivación de los empleados de una empresa, desarrollando sistemas motivacionales para sus trabajadores, en busca de la calidad de la relación entre la empresa y sus trabajadores, para así lograr aumentar el éxito de la misma. Por tanto, la mercadotecnia interna debe entenderse como: "un atrayente o incentivador que retiene a unos clientes internos por medio de unos productos-trabajos destinados a satisfacer sus necesidades y apetencias" (Lamata, Martínez y Horno, 1994).

REVISIÓN LITERARIA

Dentro de los esfuerzos que se han realizado para medir, y por consecuencia, aumentar la motivación y el compromiso laboral, se encuentra el estudio realizado por Ruizalba, Navarro y Jiménez (2013) quienes llevaron a cabo un análisis teórico del fenómeno de la gamificación y su posible aplicación como herramienta para el ámbito de la mercadotecnia interna para incrementar la motivación laboral y el compromiso a través del *engagement*. Como resultado y aportación de dicho estudio se encuentra el hecho de que centran el tema de investigación sobre la gamificación en el ámbito de la mercadotecnia interna. Además, se propone un modelo teórico sobre gamificación como herramienta que permite mejorar algunas consecuencias en el comportamiento de los empleados, como son: la motivación laboral y el compromiso. Sin embargo, los autores consideran que por el estado del arte del tema de gamificación y marketing interno, aún no se pueden deducir implicaciones prácticas a corto plazo, aunque sí que podrán derivar en la medida en que existan evidencias empíricas de su utilidad, dado que la gamificación es un fenómeno muy reciente que ha sido objeto de escaso estudio científico.

En ese sentido, se desarrolló una investigación para identificar –mediante la descripción de un proceso concreto de construcción de marca del empleador (*employer branding*)– lo que sucedía con las cuatro variables citadas: si se produce la transmisión de valores y ventajas de la compañía a sus empleados a través de mecanismos persuasivos de comunicación interna; si el grado de conocimiento de los mismos se incrementa; y si de igual forma, el sentimiento de pertenencia experimenta algún tipo de modificación. Este último punto fue especialmente interesante, ya que el incremento del sentimiento de pertenencia debería redundar en la retención del talento: el empleado se identifica con los valores de la compañía y percibe sus ventajas como superiores, lo que debería promover el deseo de permanecer en la empresa (Rodríguez, Blasco y Fernández, 2014). El *employer branding* o proceso de construcción de la marca del empleador es

una actividad en donde se aplican los principios de mercadotecnia a las actividades de recursos humanos dirigidas a los empleados actuales o potenciales de la empresa (Rodríguez et al., 2014).

Dicha investigación constituye una oportunidad importante para analizar una campaña de *employer branding* como una actividad innovadora que por el momento se encuentra en un estado muy incipiente en México. Así pues, gracias a la investigación en torno al *employer branding* es posible entender con mayor detalle el proceso de construcción de una marca empleadora, viendo cómo se comportan diferentes variables seleccionadas como relevantes en la literatura. En primer lugar, tras la realización del estudio se puede afirmar que las ventajas y valores esenciales sobre los que una organización quiera fundamentar la construcción de su marca como empleador, son susceptibles de ser transmitidos mediante una campaña de comunicación interna, tal y como sugiere la literatura consultada.

Paralelamente, García, Álvarez y Santos (2010) desarrollaron una investigación para profundizar en la comprensión del concepto de marketing interno considerado como un recurso operante desde la óptica de la Lógica Dominante del Servicio (LDS) así como en su influencia en la obtención de resultados empresariales superiores a los de la competencia. Los resultados de dicha investigación permitieron concluir que aquellas empresas hoteleras que aplican en mayor medida una estrategia de marketing interno, están más predispuestas a la co-creación de innovaciones con sus clientes y empleados de primera línea. Por su parte, estas subculturas favorecen la consecución de mejores resultados de las empresas analizadas a largo plazo, en relación a sus competidores, tanto con sus clientes, como en indicadores financieros y de mercado (García et al., 2010).

METODOLOGÍA

La presente investigación ha definido como sujetos de análisis, las industrias maquiladoras del ramo textil de la ciudad de Tijuana. Al respecto, se realizó un análisis de la cantidad de empresas existentes y se encontró un total de 87 empresas. A las empresas sujetos de análisis en la presente investigación se planea aplicar un instrumento de recolección de datos bajo la modalidad de encuesta, considerando dimensiones y variables que midan la aplicación de mercadotecnia interna en los trabajadores a nivel operario, de manera que permita determinar su nivel de motivación. Para obtener el tamaño de la muestra que ayude a determinar la cantidad de industrias, y por ende, la cantidad de trabajadores a encuestar, se utilizó la fórmula de población conocida (población finita).

RESULTADOS

Hasta el momento la investigación se encuentra en el proceso de análisis de la información como resultado de la aplicación del instrumento de recolección de datos hacia los trabajadores operarios de las industrias sujetos de estudio. Paralelamente, se realiza un análisis cualitativo de diversas investigaciones relacionadas con el tema de la aplicación de mercadotecnia interna en ese tipo de organizaciones.

CONCLUSIONES

Con base en la literatura citada hasta el momento, se puede concluir que las empresas sujetos de análisis en las investigaciones, presentan cierto grado de aplicación de mercadotecnia interna, sin embargo, para los trabajadores de dichas empresas, aparentemente los esfuerzos realizados no han sido suficientes para alcanzar su satisfacción máxima. Las definiciones de mercadotecnia interna convergen en buscar la motivación del cliente interno, es decir, de los trabajadores de una empresa. Se presume que a mayor motivación del cliente interno, se obtiene mayor productividad. Considerando la naturaleza de las empresas sujetos de estudio (industria maquiladora del sector textil) donde existen trabajadores operarios con diversas características y necesidades con base en su lugar de origen, nivel socioeconómico y nivel académico; aunado al hecho de que existen industrias locales, nacionales e internacionales, cada una con personal

administrativo que asumen expectativas de acuerdo a su condición social y económica; todo ello dificulta la implementación estándar de la mercadotecnia interna para lograr la anhelada motivación de sus trabajadores.

Es por ese motivo por el cual se desarrolla la presente investigación y resulta pertinente para conocer y determinar mejores medidas que permitan aplicar de manera óptima las estrategias de mercadotecnia interna en las organizaciones. Se concluye por tanto, que de acuerdo al análisis previo de la información, las organizaciones en su mayoría carecen de estrategias de mercadotecnia interna efectivas. A reserva de obtener el análisis completo de los datos recolectados, se detecta una gran oportunidad en el sector de industria maquiladora para el desarrollo e implementación de estrategias eficientes de mercadotecnia interna, que permitan influir en la motivación de sus trabajadores, a través de ofrecer una diversidad de productos y/o servicios que permitan lograr que sus clientes internos obtengan mayor motivación y de esa manera influya en su productividad.

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EFICIENCIA EN LA PRODUCTIVIDAD DESDE LA PERSPECTIVA DEL CLIENTE INTERNO Y EXTERNO EN LAS EMPRESAS RECICADORAS DEL PLASTICO EN EL DEPARTAMENTO DE LA GUAJIRA – COLOMBIA

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RESUMEN

La finalidad de la presente ponencia, es analizar la eficiencia en la Productividad desde la Perspectiva del Cliente Interno y Externo en las Empresas Recicladoras del Plástico en el Departamento de la Guajira – Colombia; producto de la investigación Gerencia Estratégica de Mercadeo como Herramienta de Productividad en estas Empresas. Se determina la repercusión que tiene el cliente interno, que es el personal que labora en las empresas recicladoras, el cual se considera el receptor primario de la visión, misión, y estrategias formuladas para lograr la satisfacción del cliente externo, en este orden de ideas, cada empleado se convierte en un cliente interno conforme recibe su insumo, información, tarea, entre otros; y el cliente externo que es el punto vital para cualquier institución, sin él, no habrá una razón de ser para los trabajos; se le conoce también desde el punto de vista del ciclo comercial, como grupo objetivo que pasa por consumidor potencial, luego eventual hasta llegar a ser habitual. Se evidencia que los recursos y logística que poseen para satisfacer las necesidades, deseos, y expectativa de su cliente externo, existe un moderado nivel de productividad. A la vez se generan lineamientos estratégicos de mercadeo que potencialice el proceso productivo de este sector empresarial.

JEL: JM3, JM31

PALABRAS CLAVES: Eficiencia, Cliente Interno, Cliente Externo, Productividad, Empresas Recicladoras

EFFICIENCY IN PRODUCTIVITY FROM THE PERSPECTIVE OF INTERNAL AND EXTERNAL CUSTOMER IN THE PLASTICS RECLYING COMPANIES IN THE DEPARTMENT OF GUAJIRA – COLOMBIA

ABSTRACT

The purpose of this paper is to analyze the efficiency in Productivity from the Perspective Internal and External Client in Plastic recycling companies in the Department of Guajira – Colombia; as a result of the Strategic Product Marketing Management Research as a Productivity Tool in these Companies. The impact that the internal customer has, who is the staff working in the recycling companies is determined, which is considered the primary recipient of the vision, mission and strategies designed to achieve external customer satisfaction, in this vein, each employee becomes an internal client receives its input, information, task, among others; and the external customer which is the vital point for any institution, without it there will be no reason for work; it is also known, from the point of view of the business cycle, as a target group which pass for potential consumers and eventually becomes a regular customers. It is evident that there is a moderate level of productivity with the resources and logistics that have to meet the needs, desires and

expectations of your external customer. At the same time, a strategic marketing guideline that potentiates the production process of this business sector is generated.

JEL: JM3 JM31

KEYWORDS: Efficiency, Internal Customer, External Customer, Productivity, Recycling Companies

INTRODUCCION

Es importante reconocer, que la productividad es una de las principales preocupaciones de los administradores de este siglo, rebasa la frontera de Estados Unidos y se extiende a muchas otras partes del mundo, incluso Japón, admirado por sus mejoras de productividad, se interesa en la actualidad por mantener su competitividad en el mercado mundial. En Latino América implica medición, que es un paso esencial del proceso de control. Aunque prevalece un amplio consenso acerca de la necesidad de mejorar continuamente el desempeño laboral; permite al empresario, determinar la relación insumo – producto, el cual sirve para evaluar el rendimiento de los talleres, máquinas, equipo de trabajo y empleados. Al respecto Koont´z y otros (2004), señalan que la productividad implica la eficiencia en el desempeño individual y organizacional, que es el logro de los objetivos con la menor cantidad de recursos. De ahí, una organización es productiva si consigue sus metas paralelamente transformando sus insumos en productos al menor costo, con el fin que se establezca una satisfacción de su cliente interno y externo respectivamente.

En tal sentido es pertinente, determinar la eficiencia en la productividad desde la perspectiva del cliente interno y externo en las empresas recicladoras del plástico en el Departamento de La Guajira-Colombia, con la finalidad que se aproveche en forma óptima, la significativa cantidad de plástico reciclable que se genera en la zona fronteriza Colombo-venezolana, con el propósito de planificar la actividad del reciclaje, que en momentos actuales se realiza informalmente, bajo el paradigma de la autoestima social, por trabajar con residuos sólidos, sin efectuar procesos productivos eficientes. En La Guajira Colombiana, se genera aproximadamente, 1.029 toneladas de residuos sólidos por día, donde el 35% es platico, que representan 360 toneladas por día, según el Instituto de Bienestar Familiar Regional Guajira (2015). Los cuales el 85%, son vertidos en los rellenos sanitarios, porque no se realiza un proceso de selección racional, que pueda ser aprovechado como materia prima por las empresas naturales y jurídica que se dedican a reciclar.

En el Departamento de La Guajira, se dedican a la actividad del reciclaje del plástico, casi dos mil personas, que acopian ciertas cantidades de este material, para ser procesado y comercializado, presentando un sin números de problemas, como falta de seguridad social e ínfimos niveles culturales y educativos, problema económico debido a las limitadas posibilidades de un individuo para recoger diariamente suficientes residuos sólidos, no disponen de equipos necesarios, carecen de lugares para el almacenaje, diversidad del mercados, no poseen adecuada información y acceso a créditos para formar pequeñas empresas de actividades de reciclaje; que por tal motivo se consideran factores condicionantes, para garantizar una eficiencia en los niveles de productividad, acompañado por las condiciones no optimas que trabajan las personas o cliente interno, que hacen parte de las empresas recicladoras del plástico.

Por consiguiente, los recicladores del plástico en su mayoría no transforman el material recuperado, razón por la cual al vender el residuo se ven obligados a abandonar la fase más rentable del proceso. Esta situación se presenta porque los recicladores son pequeños empresarios o personas particulares que recuperan de diferentes sitios cantidades modestas de plástico junto con otros materiales, los cuales no son suficientes para alimentar una pequeña instalación de reciclado. De acuerdo al Servicio Nacional de Aprendizaje – SENA (2013) los pequeños empresarios o personas particulares ubicados en el Departamento de La Guajira, desarrollan la actividad recicladora en forma desorganizada, sin definir procesos de planificación para el aprovechamiento y comercialización del plástico reciclable, se nota la carencia de planes para gerenciar de forma eficiente y eficaz la gran cantidad de plástico que se genera en esta región colombiana.

En referencia al planteamiento realizado anteriormente, sobre la eficiencia de la productividad en la actividad del reciclaje, en relación al cliente interno, es necesario predeterminar su inferencia en el cliente externo, que aparece en el umbral de la institución en donde el cliente interno ya ha ejecutado todas aquellas actividades que son necesarias dentro de la cadena de valor de la organización, tanto en las unidades de apoyo como en las unidades operativas, y cuyo objetivo es el de procesar todas las tareas que agreguen valor al producto, para poder cumplir con las expectativas, percepción, necesidades, y deseo, de las empresas que se dedican a comprar el plástico reciclado, que producen y comercializan las empresas recicladoras de plástico en el Departamento de La Guajira-Colombia. Para Stanton (2004), "la satisfacción está enmarcada en la comparación que el cliente realiza entre el desempeño esperado y el desempeño percibido al consumir el producto. Por tal razón se instaura en la investigación realizada, conocer los niveles de satisfacción, de los clientes externos, que son las empresas que compran el material reciclado, producido y comercializado por las empresas recicladoras del plástico del departamento de

La Guajira-Colombia; hay que anotar si el desempeño del cliente interno no cumple con las expectativas, necesidades, deseo, y percepción, el cliente estará insatisfecho; si las iguala estará satisfecho; pero, si las expectativas son superadas, entonces estará muy satisfecho. Al respecto, Kottler (2005), afirma que "la satisfacción de necesidades se inicia con la búsqueda de necesidades reales del cliente, estimulando a este para que adquiera la mayor parte de la oferta realizadas. Con base en la investigación, Gerencia estratégica de mercadeo como herramienta de productividad en las empresas recicladoras del plástico en el Departamento de La Guajira, realizadas por los autores de la presente ponencia, se determina como un objetivo específico la eficiencia en la productividad desde la perspectiva del cliente interno y externos, donde se plantea que para la Corporación Regional de La Guajira (2013) el proceso de producción y comercialización llevado a cabo por los recicladores de los productos resultantes del reciclaje de plástico se desarrolla de manera descontinúa, porque carecen de recursos necesarios para realizar en forma óptima y adecuada tal función, al reciclador muchas veces le falta recursos financieros para comprar el material requerido que garanticen una negociación satisfactoria y rentable para mantenerse en el mercado, la mayoría de veces no tienen la capacidad para entregar a sus compradores o clientes el material requerido por ellos, es decir, no pueden satisfacer las necesidades de su demanda por falta de dinero suficiente que avale un negocio rentable. De igual forma, los recicladores carecen de tecnología adecuada para implementar el proceso de transformación del plástico, según Sena, (2013).

Solo se convierte en un intermediario para vender el material reciclado, sin poder entregar un producto transformado a un mercado carente de los mismos, los índices de eficiencia y eficacia son inadecuados para alcanzar los objetivos y metas propuestos en estas organizaciones. Por tal razón le toca vender a un precio muy bajo, que muchas veces son los causantes de retiro o quiebra en esta actividad. La eficiencia en la productividad desde la perspectiva del cliente interno y externo, podrá generar niveles de competencia necesario, para el desarrollo organizacional y comercial, en esta empresa recicladora de plástico; y así tendrán la oportunidad de aprovechar la gran afluencia de plástico reciclable, que se genera diariamente. El servicio nacional de aprendizaje-Sena (2013), reconocen la existencia de veintiséis (26) empresas recicladoras del plástico, ubicada en el Departamento de La Guajira, señalando que presentan carencia de estructura organizacional, que no garantiza la eficiencia operativa, en las personas y recursos que intervienen en la producción de estas unidades empresariales, que ponen de manifiesto la importancia que tiene, generar estrategias que garanticen eficientes procesos de productividad.

En el litoral caribe, la Corporación regional de La Guajira (2014), en su censo población, señala que existen treinta y dos (32) empresas que se dedican a la compra de plástico reciclable, en las ciudades de Santa Marta, Barranquilla, y Cartagena, que están en condición de procesar, más de 4.500 toneladas por día, lo cual demuestran la existencia de una considerable demanda, que se puede considerar como los cliente potenciales externo, de los productos resultante del reciclaje, de las empresas que se dedican a reciclar en este Departamento, por consiguiente se deben garantizar procesos óptimos de productividad, para satisfacer

las expectativas, necesidades, deseos, y obtener excelente percepción, por parte de los demandantes; que permita garantizar las ventas, y la satisfacción de sus clientes externos.

En relación a todos los parágrafos, planteados anteriormente, nos conllevan precisar que el objetivo del presente artículo, es determinar la eficiencia en la productividad desde la perspectiva del cliente interno y externo en las empresas recicladoras del plástico en el Departamento de La Guajira-Colombia; con el fin de identificar los recursos y logística, que poseen las personas que intervienen en los procesos de productividad de estas empresas; y conocer hasta qué punto el desempeño organizacional, permite satisfacer los niveles de requerimientos de los clientes finales. Seguidamente se presenta la revisión literaria, metodología utilizada en la investigación, definiendo el enfoque epistemológico, tipo, diseño de investigación, población, muestra, resultados, y conclusiones de la investigación.

REVISION DE LITERATURA

En el presente artículo la revisión de la literatura, se desarrolla estructuralmente, desde dos aristas de ordenamiento bibliográfico; se realiza una revisión de los antecedentes investigativo, y los fundamentos que sustentan las teorías, pertinente para determinar la eficiencia en la productividad desde la perspectiva del cliente interno y externo. Primero se presentan los antecedentes investigativos, apoyándose en artículos de revistas especializadas y de investigaciones realizadas relacionadas con las variables de estudio. Los cuales se detallan a continuación:

Tiene importancia, los argumentos encontrado en la revista América latina portal europeo, en el artículo, El reciclaje: una opción para minimizar la generación de residuos sólidos urbanos domiciliarios, realizado por Yolanda Velázquez Narváez, 2012; que señala que el reciclaje se presenta como una opción, para disminuir esta generación, y el impacto ambiental que representa. Entre los resultados se encuentra que a pesar de que la mayoría de la población cuenta con información sobre el cuidado al medio ambiente, es mínimo el porcentaje que realizan actividades de reciclaje desde su hogar. Se concluye con propuestas encaminadas a la creación de espacios y condiciones adecuadas para crear una verdadera cultura de reciclaje. Con base a los resultados encontrado, en el artículo anterior, es pertinente retomar, lo que afirma la La Red de Revistas Científicas de América Latina, y el Caribe, REDALYC.ORG, en su artículo titulado El Reciclaje, La Industria del Futuro, realizados por Berenguer y otros en la Habana Cuba, (2009). Que la industria del reciclaje se convierte en importantes suministradoras de materias primas para la fabricación de los más disímiles artículos de consumo diario o de equipos de larga duración. Al mismo tiempo permite proteger el medio ambiente, ahorrar los recursos minerales y la energía. Los países desarrollados son los abanderados de esta industria, la misma también se conoce como la **"**Industria del Futuro" ya que cada día miles de toneladas (millones) de elementos y desechos de chatarra metálica se incorporan al proceso de reciclaje. Este artículo pone en manifiesto, la importancia que tiene realizar procesos productivos que permitan aprovechar la alta generación de residuos sólidos por el ser humano en el mundo que vivimos.

Laguna (2011) realizo un estudio titulado "La Gerencia y la Productividad en los Institutos Tecnológicos Oficiales del Estado Zulia" para optar al grado de Dra. En Ciencias Gerenciales realizado en la Universidad Rafael Belloso Chacín, de Maracaibo Venezuela. La presente investigación se orientó a determinar la relación entre la Gerencia y la Productividad en los institutos universitarios de tecnología del estado Zulia, basándose en los postulados de Flores (1999), Alexander (2000), Blanco (2000), Ferry (2002) entre otros. Esta investigación sirvió como aporte puesto que orientó los fundamentos teóricos, los cuales fueron consultados para el desarrollo de las bases teóricas de la presente investigación Después de detallar los antecedentes investigativos, se presentan las teorías, que sirvieron de sustento teórico, que se fundamentaron bajo los siguientes postulados, González (2003), señala que la eficiencia es la capacidad para alcanzar un fin, empleando los mejores medios posibles. A la vez es la suficiencia de hacer las cosas en función de los resultados que se persiguen tomando como referencia los objetivos a lograr. La eficiencia administrativa lleva a la eficiencia organizacional que se alcanza cuando se logran resultados con decisiones

esenciales. En ese mismo orden de ideas Blanco (2006), refiere que la eficiencia se asocia con los mecanismos que utiliza la organización para establecer lazos determinados en el cumplimiento de las metas, considerando el grado de satisfacción de los clientes y el manejo de los recursos.

En estas metas se considera la puesta en marcha de acciones para lograr los resultados. La comparación de los recursos que deben emplearse para alcanzar estos resultados es lo que se denomina comúnmente eficiencia. En relación a la productividad Harrinson y otros (2003) la definen como, la relación entre la cantidad de bienes, servicios producidos, así como la cantidad de recursos utilizados, que sirve para evaluar el rendimiento de los talleres, las máquinas, los equipos de trabajo o los empleados. en término de empleado es sinónimo de rendimiento; es un enfoque sistemático de acuerdo que algo o alguien es productivo con una cantidad de recursos (insumo) en un periodo de tiempo donde se obtiene el máximo provecho. En las máquinas y equipos están dadas como parte de su característica técnica. Existen diferentes tipos de factores que inciden sobre la productividad de las organizaciones, estas pueden ser positivas cuando se incrementa la productividad o negativa cuando ocasiona una disminución en la misma. (González, 2003), estos factores pueden ser interno o sé que son propio de la institución y son manejados por la estructura gerenciales: entre estos esta: Terreno y edificio, materiales, energía máquina, equipos y recurso humano. Otros tipos de factores son los externos. Los cuales no son manejados directamente por la institución, por la gerencia, dependen de condiciones externas: Disponibilidad de la materia prima, mano de obra calificada, política estatal relativa a atribuciones, aranceles, infraestructura existente, disponibilidad de capital e interés y medida de ajuste aplicada. Es importante resaltar, la importancia que tiene analizar la productividad en las empresas recicladoras del plástico en el Departamento de La Guajira-Colombia, con el propósito de identificar el nivel de eficiencia en el desempeño individual y organizacional de estas empresas, y así establecer el cumplimiento de sus objetivos y el logro de las metas en la utilización de sus recursos en el proceso del reciclaje llevada a cabo por las mismas, con miras a definir la relación insumos- productos pertinentes para garantizar un óptimo nivel de productividad.

Desde otro punto de vista en esta revisión literaria, corresponde señalar que el cliente no solamente es quien tiene una relación comercial con la institución y hacia los cuales debe manifestarse un valor agregado perceptible, si no que existe otro, de una categoría similar o más importante para la institución, que sirve de soporte y que le ayuda a incrementar sus utilidades y a posicionar el negocio y sus productos. Desde hace unos años se han incrementado las referencias teóricas a conceptos como marketing relacional, marketing interno o cliente interno, todas ellas relacionadas entre sí. La utilización de estas nuevas construcciones conceptuales refleja un nuevo enfoque de las relaciones institución-cliente que en ocasiones no se materializa en el día a día. En concreto la expresión cliente interno, según Kotler (2005) no hace sino mostrar una nueva forma de entender el proceso de productividad, en instituciones de bienes y servicios, y las relaciones que se generan dentro de la propia organización. El cliente interno va indisolublemente unido al marketing interno, que no es sino la aplicación de los principios del marketing, yo añadiría que relacional, a los trabajadores de la organización. Con ellos se pretende lograr una mayor lealtad, identificación y compromiso con las estrategias de la institución. De acuerdo con Domínguez (2006), el personal que labora en la institución es considerado como el cliente interno, toda vez que es el receptor primario del marco institucional que rige el rumbo estratégico de la organización, conocido como la visión, misión, y estrategias formuladas por la organización para lograr la satisfacción del cliente externo.

La importancia de los clientes internos resalta la prioridad que tienen éstos en las organizaciones que están orientadas hacia el cliente externo, que es el marco propio de este tema que coge cada día más vigencia y relevancia para lograr la competitividad en cualquier sector en que se muevan. Los empleados de la institución son los mejores vendedores de sus bienes y servicios. Para ello hay que crear una cultura organizacional lo cual requiere tiempo, constancia y dedicación. En tal sentido la revisión literaria del cliente interno, cobra importancia en determinar la eficiencia de la productiva de las empresas recicladoras del plástico en el Departamento de La Guajira-Colombia, porque predetermina hasta qué punto, las personas que laboran en estas empresas, se comprometen con dedicación a realizar las tareas asignadas, y si cumplen

con el marco institucional establecido, pero a la vez también reconocer si poseen las condiciones necesarias para realizar su trabajo. En lo que corresponde al cliente externo, Domínguez (2006), refiere que están comprendidos por los intermediarios que directamente tienen relación con la institución y hacia los cuales deben dirigirse las acciones estratégicas, para que se manifieste un valor agregado perceptible y una calidad del producto y el servicio, que verdaderamente establezca una diferencia. Asimismo, Kotler (2005) menciona que se pueden considerar dentro de esta categoría el consumidor final o usuario del servicio, quien es en última instancia el que validará cuanto del servicio se diga o se anuncie.

Es importante tener en cuenta que las instituciones pueden manejar al mismo tiempo dentro de esta categoría las dos clases de clientes, tanto consumidores como intermediarios. En confrontación, se nota similitud en las opiniones emitidas por los autores, pues Domínguez (2006) menciona que los clientes externos están comprendidos por los intermediarios que directamente tienen relación con la institución; para Kotler (2005) son los consumidores finales o usuarios del servicio, y Stanton (2004), los ve como el punto vital para cualquier institución. En este sentido, conocer más a fondo las cada vez más, las necesidades, deseos, expectativa, y percepción, de los clientes externos; así como encontrar la mejor manera de satisfacerlas con estrategias adecuadas en una época de instituciones cambiantes, es un asunto de vital importancia para la supervivencia y prosperidad de las organizaciones. Considerando lo anteriormente mencionado, es menester el servicio al cliente, el cual determinará todos los tipos de interacción que la institución tenga con sus clientes; sin embargo, si se da valor agregado al producto, y se incluye en este, satisfacer adecuadamente los requerimientos de la clientela, nunca se verá en la situación de no poder ofrecerles a sus clientes algo con lo cual no pueda cumplir. Para Lambín (2001) define la necesidad como un sentimiento de privación respecto a una satisfacción general, vinculada a las necesidades básicas humanas, esta definición cubre la noción de necesidad genérica. Se puede suponer que existe una necesidad genérica correspondiente a cada una de las tendencias que administran la vida de los individuos, por lo tanto, no está ligada al marketing, preexiste a la demanda, ya sea en estado latente o expreso.

METODOLOGIA

El proceso investigativo, estuvo concebido por un enfoque epistemológico positivista, que busca la forma de comprender, así como de explicar que se conoce lo que sabe, por tal motivo enfatiza sobre la actividad de la mente humana como participante activo y formativo de lo que ella conoce. Asimismo, este enfoque conduce a considerar en el análisis de la información la lógica formal como un procedimiento valido, y fundamentales para la consecución de la objetividad, lo que implica el uso del método inductivo, el cual se encuentra referida a aquellos procesos de reconocimiento que se inician mediante la observación de fenómenos, hechos o personas, con el propósito de obtener premisas y conclusiones de carácter general que puedan ser aplicadas a situaciones similares. Se instauro una postura institucionalista, cuya racionalidad está fundamentada tanto en el cientificismo, como en el racionalismo, se logra establecer una relación de independencia entre el sujeto que conoce, y el objeto conocido. Esta investigación se clasificó como descriptiva, porque se especificaron naturalmente todas las propiedades importantes encontradas en los componentes esenciales de la eficiencia en la productividad desde la perspectiva del cliente interno y externo en las empresas recicladora del plástico en el departamento de La Guajira-Colombia; Con base a los objetivos planteados y a las teorías que soportan el presente estudio, se clasifico no experimental, descriptiva de campo, de corte transversal, porque los datos necesitados de esta investigación fueron recolectados en un solo momento. La población estuvo conformada por las empresas recicladoras del plástico ubicadas en el departamento de La Guajira, la cual son veinte seis (26) en total, aquellas que realizan la actividad de compra y venta del plástico reciclable. A la vez otra población que se tomó en consideración para el estudio fueron la empresas comercializadoras o compradoras del plástico reciclable, existente en la Costa Atlántica, las cuales son treinta y dos (32), ubicadas en las ciudades de Santa Marta, Barranquilla y Cartagena.

La muestra la conformo la población total de las empresas recicladoras del plástico del Departamento

de la Guajira, y las empresas compradoras de plástico de las costas atlánticas, porque este universo poblacional, es considerado de pocos integrantes que no amerita estipular muestra, que por tal motivo se realiza un censo poblacional, aplicando el instrumento al total de cada población. Se aplicaron dos (2) cuestionarios los cuales el primero fue dirigido a las Empresas recicladoras del plástico en el Departamento de La Guajira, constituido por sesenta y tres (63) ítems con respuestas de cinco (05) alternativas tipo frecuencia; y, el otro dirigido a las empresas compradoras del plástico reciclado que se encuentran en la costa atlántica, conformado por treinta (30) ítems dirigido a las empresas comercializadoras de plástico reciclado.

RESULTADOS

A continuación, se presentan los resultados, obtenido de la aplicación de los instrumentos dirigidos a las Empresas recicladoras del plástico en el Departamento de La Guajira, y a las empresas compradoras del plástico reciclado que se encuentran en la región Caribe, con el propósito de analizar la eficiencia en la productividad desde la perspectiva del cliente interno y externo, en estas empresas recicladoras; los resultados que se presentan se originan de la tabulación, análisis, e interpretación, originado por dicho instrumentos; se fundamentan sobre las categorías de análisis de interpretación de la media, donde el rango representa la relación de la clasificación de repuestas en los cuestionarios que para este caso el cinco (5), representa la máxima calificación y el uno (1) la mínima calificación. En relación, a la dimensión cliente interno, lo concerniente a recursos y logística, se obtiene un valor para la media aritmética de 2,58 el cual pertenece al intervalo 1,81 - 2,60 del Rango 2, que identifica a la categoría

Bajo Nivel, con una mediana 3, y moda de 2; lo que indica que las empresas recicladoras del plástico en el departamento de la Guajira casi nunca, cuentan con los recursos necesarios, y un sistema de logística que garantiza un proceso de productividad óptimo. En relación a la Materia prima, los resultados mostraron que el 68,8% de las empresas recicladoras del plástico, reconocen que casi siempre existe la materia prima necesaria para garantizar su proceso de productividad, porque se genera considerable volumen de plástico reciclable; seguidamente, un 15,6% de los encuestados dijeron que siempre era así, mientras que un 15.6% seleccionan la opción algunas veces. De acuerdo a esto, se observa una concordancia con la opinión de las empresas compradoras de plástico, porque afirman que en este departamento se genera una gran cantidad de este material reciclable. Continuando con el análisis, en relación al indicador insumos, los resultados muestran que el 68,8% de las empresas comercializadoras o compradoras del plástico reciclable encuestadas, manifiestan que algunas veces las empresas recicladoras cuentan con los insumos requeridos para garantizar su proceso productivo, mientras que un 31,2% afirman que casi nunca. Se observa una concordancia con la opinión de las industrias recicladoras, porque también se sitúan seleccionando la opción de repuesta algunas veces, pero con tendencias positiva. Con base a estos resultados, se observa, que estas unidades empresariales, carecen de maquinaria, para garantizar la eficiencia en sus procesos de productividad. Estos resultados se muestran en la tabla 3.

Tabla 3: Cliente Interno

Recursos y Logística	**Alternativas (%)**				
	Siempre	**Casi Siempre**	**Algunas Veces**	**Casi Nunca**	**Nunca**
Infraestructura	0,00	6,20	18,8	68,8	6,20
Capacidad comercial	0,00	3,10	33,3	39,6	24,0
Recursos humanos	0,00	5,20	17,7	70,8	6,30
Materia prima	15,6	68,8	15,6	0,00	0,00
Insumo	0,00	0,00	68,8	31,2	0,00
Equipo	0,00	3,10	9,40	84,4	3,10
Maquinaria	5,20	24,0	10,4	37,5	22,9
Tendencia	**3,0**	**15,8**	**24,9**	**47,5**	**8,80**
Media			**2,58**		
Mediana			**3**		
Moda			**2**		
Categoría			**Bajo Nivel**		

Fuente: Iguaran, Campo (2016)

En lo pertinente con condición personal, en la dimensión cliente interno, se obtiene un resultado para la media aritmética de 3.26 el cual pertenece al intervalo 2.61 – 3.40 del Rango 3, que identifica a la categoría moderado nivel, con una mediana de 3 y una moda de 5; lo que indica que las empresas recicladoras del plástico en el departamento de la Guajira, algunas veces, el talento humano que conforman estas unidades empresariales, se preocupan por prepararse, con el fin de mejorar los niveles de desempeño, en los procesos de productividad; aunque estén motivados, y sientan compromiso con lo que hacen. lo cual es influyente, para considerar a las condiciones personales en la categoría de moderado nivel. Los resultados referenciados con anterioridad, se muestran en la tabla 4.

Tabla 4: Cliente Interno

Condición Personal	**Alternativas (%)**				
	Siempre	**Casi Siempre**	**Algunas Veces**	**Casi Nunca**	**Nunca**
Capacitación	10.0	15.0	15.0	40.0	20.0
Motivación	40.0	30.0	20.0	10.0	0.00
Compromiso	35.0	42.0	15.0	4.00	4.00
Ambiente Laboral	15.0	10.0	10.0	40.0	25.0
Tendencia	**25.0**	**24.25**	**15.0**	**23.5**	**22.25**
Media			**3.26**		
Mediana			**3**		
Moda			**5**		
Categoría			**Moderado Nivel**		

Fuente: Iguaran, Campo (2016)

En relación, a la dimensión cliente externo, se obtiene un valor para la media aritmética de 2,97 el cual pertenece al intervalo 2.61 – 3.40 del Rango 3, que identifica a la categoría moderado nivel, con una mediana y moda de 3; lo que indica que las empresas recicladoras del plástico en el departamento de la Guajira, algunas veces, buscan satisfacer sus clientes externo, en relación a las necesidades, deseos, expectativas, y percepción. Por tal razón estos resultados se establecen en la categoría moderado nivel. Estos resultados se muestran en la tabla 5.

Tabla 5**:** Cliente Externo

Indicadores	**Alternativas (%)**				
	Siempre	**Casi Siempre**	**Algunas Veces**	**Casi Nunca**	**Nunca**
Necesidades	15	22	35	18	10
Deseos	11	17	32	18	22
Expectativas	9	15	42	20	14
Percepción	18	20	30	20	12
Tendencia	**13.25**	**18.5**	**34.75**	**19.0**	**14.5**
Media			**2.97**		
Mediana			**3**		
Moda			**3**		
Categoría			**Moderado Nivel**		

Fuente: Iguaran, Campo (2016)

CONCLUSIONES

Una vez obtenido los resultados y confrontando las bases teóricas que sustentan la presente investigación, se determinaron las conclusiones para analizar la eficiencia en la productividad desde la perspectiva del Cliente Interno y Externo en las Empresas Recicladoras del Plástico en el Departamento de La Guajira – Colombia, las cuales se presentan a continuación: Con respecto al cliente interno, en relación a recursos y logística; condición predeterminante para la eficiencia en la productividad en las empresas recicladoras del plástico en el departamento de la Guajira-Colombia, se concluye que los resultados, pertenecen a la categorías bajo nivel, dejando entrever que se adolece de recursos y logística necesaria para poder

desarrollar procesos de productividad con alto niveles de eficiencias; desaprovechándose, la importante generación de plástico reciclable en esta zona fronteriza. Por consiguiente, se puede concluir que las empresas recicladoras del plástico en el departamento de la Guajira-Colombia, casi nunca disponen de infraestructura adecuada, que permita la articulación física necesaria, para realizar procesos productivos eficientes, que garantice óptimos intercambios comerciales, las instalación avalan la eficiencia en la productividad; es importante mencionar que la infraestructura puede provocar que un cliente realice la primera operación comercial con la organización. En lo referente a la capacidad comercial las empresas recicladoras, no muestran capacidad, para lograr el crecimiento del negocio, satisfacer a los clientes, como superar la competencia de los rivales, además de responder a las condiciones cambiantes del mercado, asimismo administrar cada parte funcional del negocio y desarrollar las capacidades organizacionales necesarias, para lograr los objetivos estratégicos y financieros.

Es menester señalar, que el recurso humano, en estas empresas recicladoras, muy poco se busca mejorar el desempeño del personal, por dicha razón estas organizaciones, deben administrar el recurso humano eficientemente, aprovechando los potenciales de cada persona; tal condición permitiría mejorar la operación, en forma directa, contribuyendo en establecer diferencia, en los niveles de calidad en los productos ofrecidos a las empresas compradoras del plástico, considerada como los clientes externos. En relación a la materia prima, corresponde señalar que las empresas recicladoras del plástico en el departamento de la Guajira, tiene la oportunidad de acceder a una suficiente cantidad de plástico reciclable, porque se están generan 360 toneladas por día, lo cual el 85% se están vertiendo en los rellenos sanitarios; dicha circunstancia a merita un mejor aprovechamiento, con el fin de que se convierta en materia prima, para la transformación de los productos reciclados, producidos por estas unidades empresariales.

En relación, al indicador insumos, se puede concluir que las empresas recicladoras del plástico, regularmente, en sus procesos productivos, aprovechan las características de los insumos, en forma óptima por el desconocimiento de ciertas propiedades de calidad, y siempre buscan precios bajo, por no contar con recursos necesarios. Con base al indicador, equipo carecen de los más necesarios para consolidar procesos productivos con altos niveles de eficiencia, no hay que olvidar que la existencia de equipos de trabajo, benefician significativamente, a la organización y a la persona. Al igual que las maquinarias que deben estar en buenas condiciones, y recibir permanentemente el mantenimiento necesario para garantizar un óptimo proceso de productividad. La empresa tiene que diseñar políticas de manejo adecuado y preventivo para evitar riesgos laborales; aspecto que muy poco ocurre en las empresas recicladoras del plástico en el departamento de la Guajira-Colombia.

Continuando, con el cliente interno, en lo que corresponde a condición personal, con el propósito para determina la eficiencia en la productividad en las empresas recicladoras del plástico en el departamento de la Guajira-Colombia, se concluye con base a los resultados, que se encuentran en la categoría moderado nivel, mostrando que en estas empresas, existen ciertas preocupación, por el talento humano, que interactúan en los procesos de productividad, presentándose una cierta competencias de eficiencia en el personal. En lo que concierne al indicador capacitación, que las empresas recicladoras del plástico, casi nunca capacitan su personal, para mejorar el desempeño en las tareas realizar. También es importante precisar, que se puede concluir que las personas que trabajan en las empresas recicladoras, presentan altos niveles de motivación, a pesar de no contar con condiciones mínimas, que garantice satisfacción permanente en la labor realizada. También se aprecia que las personas que hacen parte de estas empresas, realizan sus funciones, con compromiso y dedicación, a pesar de no existir las condiciones laborales óptimas, para lograr la eficiencia en los procesos de productividad en estas unidades productivas.

Con respecto al cliente externo, perspectiva que debe enmarcar, la eficiencia en la productividad en las empresas recicladoras del plástico en el departamento de la Guajira-Colombia, se concluye con los resultados obtenidos, que pertenece a la categoría moderado nivel, dejando de manifiesto que las empresas compradoras del plástico reciclados, no satisfacen plenamente sus necesidades, deseos,

expectativa, y percepción, con los productos ofrecidos por las empresas recicladoras. A la vez se reconoce una insatisfacción de las empresas compradoras del plástico reciclados, porque los productos no cumplen con los deseos prioritarios, y necesario para garantizar óptimos procesos de transformación. En referencia con las expectativas, que tienen las empresas compradoras del plástico en la costa atlántica colombiana, de los productos ofrecidos por las empresas recicladoras, se puede concluir, que se cree poco en las promesas realizada por este grupo de unidades productiva, por las condiciones en que desarrollan sus procesos de productividad, porque no se preocupa por ser eficiente. En lo relacionado con la percepción se concluyen que todas las conclusiones anteriores, son fundamento clave por parte de las empresas compradoras del plástico, para percibir el producto ofrecidos por estas empresas recicladoras.

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LA ESTRATEGIA DE UNA EMPRESA FAMILIAR LIDEREADA POR MUJERES, CASO: EL VALLE DEL MEZQUITAL, HIDALGO, MÉXICO

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RESUMEN

La tan usual globalización aunada con la crisis económica por la cual atraviesa nuestro país y algunos otros más, día a día el reto de permanencia y crecimiento es mayor para cualquier tipo de organización en el mundo actual, debido a que las exigencias de las corrientes sociológicas es cada día mayor. Las empresas familiares dirigidas por mujeres que es este caso en especial, se encuentran obligadas a implementar una planeación estratégica la cual les ayude a posesionarse en el mercado para concretar sus objetivos y de esta forma integrarse en el ámbito empresarial. La presente investigación se realiza con el objeto de conocer que tan aceptable y propicio resulta tener una empresa iniciada y dirigida por mujeres trabajadoras, como lo es en este caso la pequeña empresa "OTOMIES PRODUCTOS GOURMET", establecida en el municipio de Ixmiquilpan que forma parte del Valle del Mezquital, porción territorial del estado de Hidalgo. Esta micro empresa fue formada por un grupo de 18 familias nativas de Ixmiquilpan, Hidalgo; su proyecto se inicia a partir de poder realizar diferentes tipos de alimentos basados en la utilización de productos comestibles elaborados con ingredientes propios de la región y que ahí son cultivados y procesados artesanalmente, realizados por manos indígenas del lugar que hablan el idioma otomí; de ahí que surja parte del nombre de la mencionada pequeña empresa.

PALABRAS CLAVE: Pequeña Empresa, Liderazgo, Empresa, Estrategia, Género

THE STRATEGIE OF AN FAMILY ENTERPRISE LEADED BY WOMEN, CASE: MEZQUITAL VALLEY, HIDALGO, MEXICO

ABSTRACT

The as usual globalization struck with the economic crisis which crosses our country and some others, day-to-day challenge of permanence and growth is higher for any kindof organization in today's world, because the demands of sociological currents are growing every day. The family enterprises directed by women in this case in particular, are required to implement a strategic planning which will help them possession in market to realize her objectives and by this way integrated into the business ambit. This research is performed in order to know how acceptable and conducive turns out to have a company started and directed by women workers, as it is in case of this micro enterprise "OTOMIES PRODUCTS GOURMET", established in the municipality of Ixmiquilpan part Mezquital Valley, territorial portion of the state of Hidalgo. This micro enterprise was formed by a group of 18 native families of Ixmiquilpan, Hidalgo; their project starts from making different kind of food based on the use of edible products made with ingredients from the region which there they are grown and processed by hand, made by indigenous hands of the place where Otomi language is spoken; hence arises part of the name of the micro enterprise mentioned.

KEYWORDS: Micro Enterprise, Leadership, Business, Strategic Planning, Gender

INTRODUCCIÓN

Cuando se da el surgimiento del hombre en este mundo denominado planeta tierra, posteriormente también aparece la mujer, la cual siempre ha pasado a segundo término en los diferentes ámbitos; donde el varón siempre hace gala de su prepotencia y sabiduría, menospreciando a la mujer con adjetivos despectivos como tonta, no sabe hacer nada, sirve sólo para tener hijos, cuidar la casa, etc.; pero pruebas fehacientes demuestran lo contrario porque también, a lo largo de la historia las mujeres han ganado terreno paso a paso y con mucha firmeza, dando a conocer sus aportaciones científicas para beneficio de la humanidad, destacando por encima de los hombres, y en este caso especial nos permitimos hacer hincapié de que como siempre se le ha asignado el papel de ama de casa y de que sirve para estar en la cocina, pues de eso precisamente trata esta investigación de como la mujer incursiona en el mundo empresarial con productos culinarios elaborados por sus propias manos, extraídos del mismo lugar de donde vive y que se producen con facilidad en esa biodiversidad.

El género masculino en los diferentes grupos sociales y políticos ha sido reconocido a través del tiempo, como un ser dominante en las diferentes funciones que desempeña, haciendo de lado a la mujer que, sin importar su posición también puede desempeñar un puesto o cargo que le asignen y que es igual al que desempeñe el hombre. Hoy en día el papel de la mujer es producto del pensamiento tradicionalista donde la principal responsabilidad se encuentra asociada al ámbito doméstico al profesional, caso contrario al del hombre (Díez, Valle, Terrón y Centeno, 2013). La presencia de las mujeres en el trabajo sigue estando por debajo de la participación masculina, es decir, las mujeres llevan a cabo gran parte del trabajo no remunerado e incluso cuando llegan a tener un empleo de paga, es en el sector informal y/o entre la población pobre. En nuestro país, al igual que en muchos otros países del mundo y aún en nuestros días existen diferencias salariales entre mujeres y hombres, aunado con la discriminación que restringe la participación femenina en el mercado laboral (Elborgh et al., 2013). Pero es a través de los años, como antes se mencionó, que las mujeres muy paulatinamente se han ido acercando a este mundo maravilloso empresarial para lograr el reconocimiento, por contar con excelentes habilidades para ser lideresas en diferentes ámbitos profesionales e incluso en algunos casos, más que los hombres, logrando establecer diferentes estilos de liderazgo y ejerciendo un cargo efectivo como líder.

Dado en nuestra sociedad y en esta época, nuestro país es considerado como machista, en virtud de que todavía existe la preferencia como jefes a los hombres en lugar de las mujeres, lo que los hace ser líderes y tener éxito en los papeles que lo requieren; esto es una muy marcada ventaja en cuanto al rol que le toca vivir a la mujer; esta mezcla de aparente ventaja y desventaja que experimentan las mujeres líderes refleja los considerables avances hacia la igualdad de género que ha tenido lugar en las actitudes y el comportamiento (Eagly, 2007). Las estadísticas que permean en el estado de Hidalgo desde hace 15 años de acuerdo a la Población Económicamente Activa (PEA), del año 2000 al 2014 en cuanto a mujeres, pasó de un 35% a 38%, mientras que la de los varones es de un 65% a 62% lo que representa una baja, tomando en cuenta que solo el 53% en el año 2000 y el 65% en el año 2014, siendo en ambos casos los tipos de trabajo son de asalariados, quienes perciben una remuneración por prestar sus servicios en una empresa o dependencia; mas no reciben ese salario como líderes en una empresa.

Como se ha mencionado anteriormente, hablar de liderazgo femenino es muy ambiguo. De hecho toda categorización que conlleva atribuir una “cualidades” o “rasgos” a un colectivo, no sólo supone un enfoque psicologicista e individualista, sino que asume una visión estereotipada de la realidad. No obstante, hay situaciones que nos es muy difícil evitar este tipo de categorización, especialmente cuando tenemos que hablar de tendencias, como es en este caso. Salvando de antemano esta cuestión, lo cierto es que se puede constatar en diversas investigaciones que las mujeres tienden a ejercer el liderazgo de una forma diferente a la mayoría de los hombres. Esto es lo que lleva a afirmar a numerosos autores y autoras (Apellániz, 1997; Coronel y otros, 1999; Santos Guerra, 2000, etc.), que la manera de pensar, sentir y actuar de las mujeres permite formular la tesis de que las mujeres tienen un estilo de dirección diferente al de los hombres.

REVISIÓN LITEARIA

El hablar de una pequeña empresa conlleva hablar de que esta se encuentra comprendida de 11 a 50 personas que la integran y que además son personas de escasos recursos económicos; éstas pequeñas empresas han surgido por la falta de empleo o porque necesitan complementar sus ingresos y también para utilizar sus habilidades y destrezas que posee cada individuo quienes llegan a denominarse emprendedores. Ese caso específico de esa pequeña empresa se encuentra conformada por mujeres que se han preocupado por establecerla con productos gourmet. Por otro lado también hay que hacer conciencia de que existen ventajas y desventajas al crear esta empresa; ventajas: *1.se considera que es una fuente que genera empleos, 2. Se transforman con gran facilidad por no contar con una estructura rígida. 3. Son flexibles, y 4. Se adaptan sus productos en los cambios constantes que tiene el mercado.* Las desventajas: *1. La tecnología que utilizan para elaborar sus productos está ya superada, 2, Las personas que la integran les falta conocimiento sobre los productos y tienen que asistir a cursos contantes para actualizarse, 2. Su productividad sea eficiente, 3. Difícilmente tienen acceso a créditos y 4. La producción por lo general se encuentra encaminada al mercado interno*.

En cuanto al liderazgo se posee gran interés por su forma de comportamiento y por consiguiente los investigadores se preocupan en el contexto global que precisa a interesarse en este tópico (Francia, 2008). En la actualidad existe la necesidad de llevar programas efectivos en todo tipo de empresas, ya que cualquier empresa requiere fundamentalmente de que ésta cumpla con su propósito por el cual fue creada y que los miembros que la conforman cooperen entre sí para obtener los fines planteados estratégicamente al inicio de la misma; a este respecto se citan algunos autores para referencia de ese punto. El liderazgo se desarrolla mediante una influencia emocional en las personas (Reitz, Carr y Blass, 2007). En la década de los setentas, James MacGregor Burns introdujo la distinción entre líderes transaccionales y transformacionales, pero Bernard Bass identificó nueve dimensiones de comportamientos de liderazgo que cubren estos dos amplios dominios: "i)I*nfluencia idealizada (Carisma), i.i. Atribuida y i.i. Comportamientos,* […], ii)*Motivación inspiracional*, iii) *Estimulación intelectual*, iv) C*onsideración individual*; adicionalmente, los comportamientos del liderazgo transaccional, los que tratan de controlar y monitorear a los empleados a través de medios racionales o económicos, v) *Recompensa contingente*, vi) *dirección por excepción activa y pasiva*, vii) *dejar hacer*." (Francia, 2008). La teoría del liderazgo transformacional describe comportamientos de liderazgo relacionados con desempeños superiores de los subordinados y el liderazgo visionario de Kouzes y Posner describe cinco dimensiones claves del líder transformacional. Las dimensiones de estos dos últimos autores han sido usadas extensamente por organizaciones de negocios para el desarrollo de la dirección. Las cualidades esenciales esperadas, de quienes se desempeñan como líderes, se sitúan dentro del factor de credibilidad, el líder debe ser: *Honesto, competente, ver hacia adelante e inspirador*

Una empresa es como "el organismo formado por personas, bienes materiales, aspiraciones y realizaciones comunes para proporcionar satisfacción a sus clientes" (Romero, 2014), en el libro "Prácticas de la Gestión Empresarial" se define a la empresa como una "entidad que mediante la organización de elementos humanos, materiales, técnicos y financieros proporciona bienes o servicios a cambio de un precio que le permite la reposición de los recursos empleados y la consecución de unos objetivos determinados" (García y Casanueva, 2014); en cambio existe otra denominación para hablar de la empresa como se encuentra en el "Diccionario de Economía", aquí se define a la empresa como "aquella entidad formada con un capital social, y que aparte del propio trabajo de su promotor puede contratar a un cierto número de trabajadores. Su propósito lucrativo se traduce en actividades industriales y mercantiles, o la prestación de servicios" (Andrade, 2015). En términos generales se puede decir que la empresa es una entidad conformada básicamente por personas que tienen aspiraciones, realizaciones, bienes materiales, capacidades técnicas y financieras y que con todas estas atribuciones le permite dedicarse a producir y transformar diferentes tipos

de productos y/o prestación de servicio con la finalidad de satisfacer deseos y necesidades a un determinado grupo social, con el único fin de obtener una utilidad económica o un beneficio propio.

Un punto de interés que se muestra en la presente investigación es la estrategia que se plantea desde el principio para la apertura de cualquier tipo de empresa, que son los pasos o conceptos medulares para llegar a la finalidad que desde un inicio se estableció, ya que es poner en práctica lo que se tiene pensado, en virtud de que para iniciar una actividad es necesario proponer un estudio sobre lo que se pretende producir, con que se cuenta y cómo se va a realizar el proyecto y a esto se le denomina estrategia. Siempre se tiene una idea principal para poner en marcha ese proyecto, lo primero es tener y hacer conciencia que lo que se pretende ofertar debe ser un producto o servicio novedoso, tener en cuenta la ubicación, la competencia en el mercado, el estilo, la calidad-precio y ante todo, analizar al público consumidor, es decir, la probabilidad de compra, su perfil y la población a quien va dirigida con la ilusión de que pueda ser un cliente potencial de lo que se está ofertando. Cuando se habla de estrategia de negocio inmediatamente se piensa también en el crecimiento de ello, por lo que se hace insistencia que los productos ofertados deben ser nuevos y novedosos para que sean comerciales. Existen estrategias que su fundamento es el elemento diferenciador de su producto, ya que si no es posible competir en el precio, un diseño atractivo puede hacer la diferencia; por lo regular es frecuente que se establezca una estrategia también en función al precio de los artículos.

La situación genérica que viven actualmente las mujeres, la cual se encuentra estructurada en diferentes ejes como lo son; la sexualidad, su relación con el poder como sujeción o afirmación y con otros; y como lo describe un autor "El poder define genéricamente la condición de las mujeres (Lagarde, 2003), esta situación se ve reflejada no solo en México sino también en otros países, naciones muy avanzadas tanto en lo económico como en lo social, sobre el aspecto de mujeres en la dirección y que representan cierto liderazgo ya que, en algunos de ellos existe la persistencia del reparto tradicional de roles entre hombre y mujer, en sistemas fiscales y leyes laborales que favorecen la continuidad, así también, existen tradiciones muy poco igualitarias entre los países que ocupan los últimos puestos como Japón, la India o en los Emiratos Árabes; por lo que de alguna manera el género constituye una cualidad explicativa de la construcción social y simbólica histórico-cultural de los hombres y las mujeres sobre la base de la diferencia sexual (Hernández, 2006). Las mujeres o los hombres pueden formar parte de colectivos vulnerables; sin embargo, las mujeres como género experimentan situaciones de discriminación que dan lugar a problemas específicos (explicables por el hecho de ser mujeres) o que, compartidas con los varones, pueden experimentarlas de distinto modo, también por género; por lo que desde esta perspectiva no es una causa de vulnerabilidad, sino de discriminación. El concepto de género va a introducir una comprensión más amplia de los problemas de las mujeres y los hombres que el de la sola vulnerabilidad.

Desde esta perspectiva, la reacción "protección" será limitada, mientras que la idea del "empoderamiento" parece abrirse paso como alternativa más adecuada a una mejor compresión del problema de las desigualdades sociales y laborales. No es una cuestión sólo de protección o asistencia, es una cuestión de no discriminación y de ejercicio de derechos propios (López, 2007). El posmodernismo feminista, estudia las fuerzas y limitaciones de una identidad heredada, cuya única finalidad es la de habilitar a la mujer con las mismas capacidades y aptitudes que el hombre, no obstante, existe incertidumbre creada por los cambios entre la relación capital-trabajo, el vacío de un espacio público-privado y la cuestión de la identidad dentro de una sociedad del consumo. La falta de políticas que conduzcan a un empowerment, que ayude a la mujer a su auto constitución, está todavía muy lejos de verse realizado ante este contexto (Cavallo, 2005). El favorecimiento hacia la mujer en algunos países avanzados puede ser en la reducción de la jornada laboral, mayor presencia en las empresas familiares en las economías emergentes lo que propicia el acceso de la mujer a diferentes cargos dentro de la misma y uno de ellos es la de ser líder, tradición de igualdad de oportunidades pero en los países ex comunistas; lo que sí tiene en desventaja son las bajas temporales por gravidez, poco desarrollo en cuanto a los sistemas para el cuidado infantil necesarios para la superación profesional en el cuadro de la familia en cuanto a su economía.

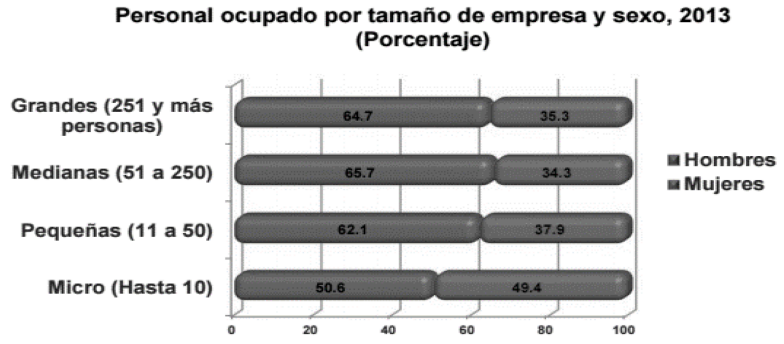
En la actualidad existen muchos comentarios en relación a la equidad de género y particularmente en las empresas de primer nivel o en empresas de menor tamaño. Por otro lado, las mujeres han incursionado de forma prevaleciente en el ámbito profesional desde hace más de 40 maños y a pesar de ello existe todavía muy marcada la desigualdad laboral; pero hoy en día ya existe un empoderamiento laboral femenino en las industrias de transporte, de construcción, manufacturera y de comercio. De acuerdo a los estudios realizados por el Instituto Nacional de Estadística y Geografía (INEGI), como a continuación se presenta. (INEGI Mujer, 2016)

"Estadísticas a Propósito del… día Internacional de la Mujer (8 de Marzo)"
Datos Económicos Nacionales.

El 43.8% de las personas ocupadas registradas en la economía nacional, fueron mujeres. En 2014, las mujeres conformaron el 11.0% del total de personal ocupado en el sector construcción. Del total del personal ocupado en las industrias manufactureras en el año 2014, las mujeres participaron con el 34.5 por ciento. En 2014, en el sector comercio al por menor la fuerza laboral femenina aporta el 51.3% del personal ocupado total. En el comercio al por mayor la participación de la mujer alcanza una de cada cuatro personas empleadas. En 2014, las mujeres participaron con el 47.9% del personal ocupado total en los servicios privados no financieros, tales como restaurantes, hoteles, contabilidad y auditoría, escuelas del sector privado, servicios legales y médicos, entre otros. Esto representa casi la mitad del total del personal ocupado en estos sectores. En ese mismo año 2014, las mujeres participaron con 13.0% del total del personal ocupado en los diferentes modos de transporte. El valor del trabajo no remunerado en las labores domésticas y de cuidados fue el equivalente al 18.0% del Producto Interno Bruto en el año 2014. Por cada 10 horas de carga total de trabajo remunerado y no remunerado realizadas por las mujeres, los hombres realizan 8.3 horas. A continuación se presenta una gráfica de INEGI alusiva a los porcentajes de mujeres que laboran en distintos tamaños de empresas, en virtud de que esta investigación se encuentra enfocada a una pequeña empresa.

Personal ocupado según tamaño de empresa y sexo

Al analizar el personal ocupado por tamaño de empresa se observa que las empresas micro que tienen hasta 10 personas ocupadas presentan el porcentaje más importante de mujeres ocupadas con el 49.4%; en contraste, en las empresas medianas que van de 51 a 250 personas ocupadas las mujeres representan el 34.3% del personal ocupado total.



Fuente: INEGI. Censos Económicos 2014.

En la siguiente gráfica emitida por INEGI alusivo al día Internacional de la Mujer, se observa el porcentaje de mujeres con diferentes ocupaciones y que es el 43.8%.

METODOLOGÍA

Esta investigación va dirigida a una empresa la cual es iniciada y dirigida por mujeres, surgió con productos como licores, salsas y mermeladas; siendo un proyecto que impulsa la comercialización de los productos comestibles que están elaborados con ingredientes propios y típicos de la región y que son procesados de forma artesanal; por lo que el diseño metodológico a seguir es con el apoyo del método estadístico para utilizar los aspecto cuantitativo y descriptivo.

Muestra: La población que es el objeto de estudio fue conformada por 18 familias, las cuales se encuentran integradas por madres solteras, quienes tienen su domicilio en Ixmiquilpan, estado de Hidalgo, partiendo de este punto se procedió al muestreo, en virtud de que es una técnica no probabilística en donde las personas son seleccionadas por la conveniencia y proximidad; ya que ellas son las informantes con base a su disponibilidad o facilidad de acceso al investigador (Muñoz y González, 2010. Independientemente de los resultados obtenidos en la aplicación que se limitan a difusiones entre la muestra, la potencia del muestreo consiste en hacer una selección de casos muy amplios de información para posteriormente hacer un estudio a esa muestra en particular más profunda (Moncayo y Zuluanga, 2014). En cuanto a realizar una información todavía más a fondo y acceder en este caso a las mujeres que son líderes en esta empresa que de alguna manera son las que están al frente, se manifestó que tuvieran disponibilidad para ser partícipes directas de la investigación, así también que a su vez participaran algunas otras mujeres subordinas como son las bordadoras o las recolectoras de los productos para que se fomente la libertad de expresión que se verá reflejada en la contestación del instrumento (cuestionario). Por otra parte también se hizo mención que las respuestas recibidas en todos los casos se guardarán ya que son datos confidenciales de las participantes. El total de la muestra seleccionada, que en ese caso son mujeres fueron 36, una de ellas fue la líder de la

empresa y 6 más que fungen como subordinadas y por consiguiente fueron aplicados los instrumentos de medición a las 36 madres solteras.

El Instrumento de Medición

Técnicas de recolección de información Se utilizaron los siguientes instrumentos de medición: Un primer instrumento diseñado por Bibiana Moncayo y David Zuluanga (2014) para evaluar algunas características asociadas al lugar que ocupan las mujeres y que se relacionan con: 1) motivaciones para acceder al cargo, 2) problemáticas para acceder al cargo, 3) autopercepción de las tareas desempeñadas, 4) distribución y designación del tiempo y 5) autopercepción en relación a sus colegas varones; la adaptación al Castellano de Mendoza (2005), del IPL de Kouzes y Posner (2003) para hacer la medición de las prácticas de liderazgo y una prueba que fue aplicada para considerar que tan fuerte es la confiabilidad de Alpha de Cronbach por medio del paquete estadístico denominado SPSS, el cual nos dio resultados favorables para la presente investigación. Estas técnicas de recopilación de datos nos permitieron obtener la información necesaria para conocer y determinar la factibilidad del proyecto. Técnicas de análisis de la información, la que viene a ser la herramienta principal para dicho análisis y que consiste en datos estadísticos.

RESULTADOS

Acorde con el tipo de modelo utilizado para esta investigación que fue el modelo de liderazgo utilizado, las prácticas adecuadas son las que se encuentran representadas son acordes a los resultados que se esperaban.

CONCLUSIONES

De acuerdo a objetivo general planteado se concluye que la práctica de la transparencia en el uso del establecimiento de alianzas estratégicas, tiene bastante influencia; pero para llegar a esto se procedió a realizar la recopilación de la información por medio de cuestionarios, teniendo como guía el *Instrumento Diagnóstico del Centro Virtual para la Ciudadanía y Organizaciones de la Sociedad Civil;* posterior a esto se llevaron a cabo los cálculos estadísticos. Los resultados obtenidos fueron los planteados en la hipótesis; se recomienda a esta empresa que exista otra persona con las características de liderazgo y otras más que sean subordinadas para que se tenga más difusión sobre los productos que ofertan e implementar mercadotecnia para captar posibles clientes regionales, nacionales e incluso, por qué no internacionales.

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MARCA-CIUDAD, RESULTADO DE LAS ECONOMÍAS CREATIVAS

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RESUMEN

La presente investigación pretende documentar, analizar y comparar los casos marca ciudad y metodologías de proyectos realizados en ciudades que han contribuido en el crecimiento de las economías de las ciudades, con el objetivo de identificar los factores de éxito en la construcción de una marca ciudad, desde la perspectiva del marketing y el diseño, a razón de ser una estrategia que logra una diferenciación regional y ventajas competitivas para atraer diversos tipos de inversión, turistas y hasta nuevos ciudadanos; potencialmente aplicables a la ciudad de Tijuana, B.C. Como resultado preliminar se ha identificado al segmento de economías creativas como el de mayor potencial para constituir la marca Tijuana, siendo la Ciudad de México la primera región en aras de lograr la marca ciudad por este concepto en el caso mexicano.

PALABRAS CLAVE: Marca-Ciudad, Marketing de Ciudad, Economías Creativas, Diseño, Ventaja Competitiva, Ciudad de México, Tijuana

MARK-CITY RESULT OF ECONOMIES CREATIVITIES

ABSTRACT

This research aims to document, analyze and compare cases city brand and methodologies of projects in cities and regions that have contributed to the growth of the economies of cities, with the aim of identifying success factors in building a city brand, from the perspective of marketing and design, a reason to be a strategy that achieves a regional differentiation and competitive advantages to attract different types of investment, tourists and even new citizens; potentially applicable to the city of Tijuana, B.C. As a preliminary result has been identified segment creative economies as the most potential to be the brand Tijuana, Mexico City, the first region in order to achieve the brand city for this concept in the Mexican case.

JEL: M31, M32, M38, N36

KEYWORDS: Brand-City, City Marketing, Creative Economies, Design, Competitive Advantage, Ciudad de México, Tijuana

INTRODUCCIÓN

La Ciudad de Tijuana, aunado a las ciudades de Tecate, Playas de Rosarito y Ensenada, conforma la 6ta zona metropolitana más poblada en el país México (CONAPO, 2012). Además, presenta características que se extienden más allá del límite internacional fronterizo, con fuerte integración con la ciudad de San Diego California, Estados Unidos, caracterizado por un constante intercambio de personas, bienes, servicios y productos. Históricamente la relación entre Tijuana y San Diego se ha traducido en una intensa interacción social, cultural y económica, sin embargo esta interacción también ha tenido un vínculo negativo, que ha

marcado a Tijuana con una reputación de vicios y libertinaje. Con este estudio se pretende identificar las características positivas como fortalezas y oportunidades de la ciudad para crear una marca que identifique el potencial creativo de sus situación geográfica y demográfica, esto ayudará a impulsar el turismo, la inversión industrial y el desarrollo socio cultural de la región.

REVISIÓN LITERARIA

Situación Actual de Tijuana y su Área Metropolitana

La zona Metropolitana de Tijuana, ha contado con varios proyectos para mejorara su imagen y posicionarla con acciones positivas, uno de ellos es el movimiento Tijuana Innovadora que surge en 2009, promovido por empresarios y el sector industrial de la región conformado por un Comité Binacional (Tijuana-San Diego, California). Otro de los esfuerzos por mejorar la reputación de Tijuana para impulsar el crecimiento de las ciudades de Baja California en la búsqueda de una visión común para el crecimiento de la región, el Consejo de Desarrollo Económico de Tijuana A.C. (CDT), el IMPLAN y los gobiernos estatales y municipales crearon la Agencia de Desarrollo del Plan Estratégico Metropolitano (PEM), integrando a las ciudades de Tijuana, Tecate, Rosarito y en 2016 a la ciudad de Ensenada. Existen estudios relacionados con el marketing de ciudades en zonas aledañas a Tijuana, normalmente con un enfoque de desarrollo turístico, que de distintas maneras busca impactar en la imagen urbana, la atracción turística y de inversionistas mejorando la calidad de vida de los locales.

Una de las zonas más populares de Baja California en la actualidad es el Valle de Guadalupe, región vitivinícola, según Sánchez & Mungaray (2010) el Valle de Guadalupe, puede ser una agente de transformación, a través de las actitudes empresariales orientadas hacia la cultura de la innovación y del aprovechamiento sustentable. Con la sinergia del crecimiento de casas vinícolas en la región ha crecido la producción de productos alimenticios artesanales, destacando el queso de la región de Ojos Negros, mermeladas, pan artesanal, entre otros, además de impulsar el turismo local, con la creación de hoteles y restaurantes. Así mismo las ciudades de Rosarito y Ensenada, mantiene actividades de impulso a las actividades creativas y en 2013 Tecate fue catalogado como Pueblo Mágico, como menciona Cervantes (2014), lo que ha traído inversión pública y privada.

La Creación de una Marca

Según Frascara (2011) el propósito del diseño de comunicación es afectar el conocimiento, las actitudes y las conductas de la gente. Está en las manos de los diseñadores crear e innovar diseños que solucionen problemas sociales, utilizando la posibilidad de entrar y permanecer en la mente de la gente utilizando imágenes y textos para la transmisión de mensajes, Costa (2003). Una marca es un fenómeno complejo, no es un elemento estático de la misma manera que las ciudades y los países son un organismo vivo, una marca es un sistema vivo". (Costa, 2004, p.117). Se puede concluir que este tema tiene cabida en el ejercicio multidisciplinario. Según Julier (2010), la identidad de las comunidades se construye y comunica en gran medida través de los objetos cotidianos generados en la misma, en ese sentido, podemos considerar entonces que la imagen que percibimos de una cultura se fortalece o debilita en medida que se socializa la identidad gráfica de sus objetos de la vida diaria y pueden convertirse en canales de comunicación visual que transmiten la esencia cultural de los pueblos. Según Ehrenberg (1991), dicha identidad estará invariablemente dotada de una estética particular que gozará de la aceptación o rechazo de determinados receptores. Si apelamos a este paradigma, esta estética llega a convertirse en un objeto deseado, que a través del branding puede materializarse en un objeto de consumo. De acuerdo a Kotler, *et al* (1993) la promoción del valor e imagen de una ciudad debe lograr que los usuarios potenciales distingan claramente las ventajas y diferencias del lugar. El *marketing de un lugar* no solamente considera incrementar el estatus económico sino también funciones sociales, de identificación del lugar y de satisfacción con el mismo; además, las

actividades orientadas a los consumidores deben también beneficiar en forma positiva a la mayor cantidad de residentes del lugar.
En la actualidad Las ciudades se han vuelto células importantes del gran organismo llamado región y estas a su vez conforman la identidad de los países. Las regiones se encuentran en constante competencia y deben hacer esfuerzos por atraer lo mejor de las industrias, turistas, recursos humanos, inversiones y hasta nuevos ciudadanos como mencionan (Zenker y Martin, 2011). Razón por la cual las estrategia de planificación de una ciudad se han vuelto cada vez mas complejas al considerar perspectivas más allá de la situación geográfica o el desarrollo urbano, en ella influyen los aspectos de dinámica de la misma como son sus aspectos visuales, su particularidad verbal y sus expresiones culturales. La ciudad como organismo vivo está en constante evolución lo que hace complejo definirla, aunado a esto la experiencia de la ciudad depende mucho del perceptor (turista o ciudadano) y la experiencia vivida como refieren Zenker y Gollan (2010) definiendo así la disposición de las personas de permanecer, regresa o incluso invertir en dicho lugar.

Clase Creativa, Industrias Creativas

Con esta visión de ciudad de Richard Florida (2002) propone el concepto de Clase Creativa, refiriéndose a las áreas metropolitanas con alta concentración de trabajadores de tecnología de punta, artistas, músicos o también llamada industria creativa, la cual se asocia con un nivel elevado de desarrollo económico. Propone que la teoría de que la clase creativa fomenta un entorno personal y profesional abierto y dinámico que se vuelve atractivo para más gente creativa, así como para empresas e inversión. Sugiere que atraer y retener talentos de alta calidad, frente a centrarse únicamente en proyectos de infraestructura tales como estadios de deportes, edificios emblemáticos y centros comerciales, sería un aprovechamiento de primer orden de los recursos de regeneración de una ciudad para su prosperidad a largo plazo Florida sostiene que las ciudades de clase creativa implementan exitosamente estrategias de desarrollo basado en las tres rasgos básicos: tolerancia, talento y desarrollo tecnológico. Fomentando un entorno de crecimiento sostenido y de apertura social, lo que atrae público creativo, empresas e inversión, aportando la oportunidad de regeneración de las ciudades y prosperidad a largo plazo al incrementar el comercio internacional, el empleo y el producto interno bruto de las ciudades. Los gobiernos de algunos países han reconocido el potencial de las industrias creativas, incrementando en sus políticas públicas el impulso de estas actividades artísticas, culturales y de innovación, constituyendo así el concepto de la economía creativa, y esta a su vez la formación de ciudades creativas.

Los sectores clave de la industria creativa se basan en la infraestructura cultural y el patrimonio, y en una diversidad de actividades creativas**.** La UNESCO (2013), declara que las industrias culturales son una fuente importante de desarrollo económico y cultural, entre las que destacan la industria editorial, música, medios audiovisuales, correo electrónico, videojuegos, Internet. Constituyen un verdadero reto para el futuro de la cultura, y ligándolo directamente a la importancia del desarrollo del diseño en las regiones y las ciudades. Por su dimensión internacional, resultan ser un elemento determinante para el futuro en lo que se refiere a libertad de expresión, diversidad cultural y desarrollo económico. Si la mundialización de los intercambios y las nuevas tecnologías abre nuevas perspectivas positivas. Anexo1. El concepto de Marca ciudad, basado en economías creativas, reconoce y alienta el desarrollo de actividades artísticas, culturales y de innovación es reconocido alrededor del mundo por los beneficios socioeconómicos que aporta a las ciudades están implementando políticas para aumentar y promover las actividades culturales, en ciudades como NY, Berlín, y Barcelona, convirtiéndose en una prioridad estratégica y no solo para generar riqueza y oportunidades de empleo, sino para incrementan la calidad de vida de la ciudad.

METODOLOGÍA

Se realizó una investigación documental de algunas ciudades que a través de estrategias de apoyo a las industrias creativas, han sido reconocidas como marcas ciudad, aportando beneficios socioculturales y económicos. En 2006 un equipo por la oficina *Creative London,* La División de Desarrollo Económico y

Cultura de Toronto, y el Ministerio de Desarrollo Económico Comercio y Cultura de Ontario. Realizaron una analizando las características de marcas ciudades, como Barcelona, Berlín y Londres, ciudades que ha estado a la vanguardia en el desarrollo de estrategias de las ciudades creativas, ha emprendido un extenso plan basado en una amplia consulta realizada a la industria creativa, iniciativa que llevó a la creación de la oficina *Creative London*, dentro de la LDA (Agencia de Desarrollo de Londres), para la implementación de nuevas estrategias creativas, con el objetivo de: Identificar las mejores prácticas internacionales de establecer y preservar espacios creativos y estimular las industrias creativas, Mejorar el desarrollo de estrategias de la economía creativa en las bases de la ciudad y Maximizar el papel de la economía creativa en la competitividad de las ciudades.

Otro caso de marca ciudad es el propuesto por Steinbach (2011) en La Universidad Privada de Santa Cruz de la Sierra, Bolivia, la cual considera que para determinar la identidad urbana de la ciudad debe realizarse desde la real y cotidiana vivencia, hay algunas variables independientes que se deben tomar en cuenta: La actitud frente a la ubicación geográfica y medio ambiente de la ciudad, la actitud frente a los servicios básicos, infraestructura y equipamiento de la ciudad, la actitud frente a los atractivos turísticos y culturales de la ciudad, la actitud frente al gobierno de la ciudad, la actitud frente a la economía en la ciudad, la actitud general frente a la actividad central que caracteriza a la ciudad.

Además de realizar una breve comparación de las características socioeconómicas de la Ciudad de México, capital del país, que es en la actualidad el caso mexicano mas importante de impulso de una marca ciudad al poseer una de las marcas mas poderosas del mundo, según un estudio realizado en en 2014 por la consultoría Saffron Brand Consultants para el diario inglés The Guardian, según el periódico mexicano el economista (2016) dicho estudio se enfoca en medir los activos como infraestructura, atracciones, clima, transporte, seguridad y prosperidad económica, así como las tendencias de menciones en redes sociales de ciudades del mundo. Además en 2015 Ciudad de México fue nombrada por la 29 Asamblea General del Consejo Internacional de Sociedades de Diseño Industrial (ICSID) en Gwangju Corea del Sur, como La Capital Mundial del Diseño 2018, por usar el diseño como herramienta para el mejoramiento de la vida social, cultural y económica.

RESULTADOS

La ciudad de Tijuana es significativamente mas joven que la Ciudad de México, son particularmente distintas en tradiciones, clima y características demográficas, sin embargo comparte características de vocación económica. La descripción de las siguientes tablas pretende realizar un análisis comparativo de la economía entre la Ciudad de Tijuana y la Ciudad de México, los datos fueron tomados del censo nacional INEGI, actualizado en 2015. La tabla 1 describe la situación general poblacional de la Ciudad de México, donde señala que la distribución de la población se encuentra el 99.5% en la zona urbana y el 0.5% en la zona rural. La escolaridad es de 11.1 (segundo año de educación media superior), teniendo en este un promedio nacional de 9.1. Los hablante de lengua indígena de tres años y más son el 2% de la población. El sector que más aporta al PIB es el comercio y la contribución nacional al PIB es del 16.5%. INEGI 2014.

Tabla 1: Situación General Poblacional de la Ciudad de México Distribución de Población

Urbana	Rural
99.5%	0.5%

A nivel nacional el dato es de 78 y 22% respectivamente.

Escolaridad: 11.1 (segundo año de educación media superior); 9.1 el promedio nacional

Hablantes de lengua indígena de 3 años y más: 2 de cada 100 personas. A nivel nacional 7 de cada 100 personas hablan lengua indígena.

Sector de actividad que más soporta al PIB estatal: Comercio

La tabla 2 describe la situación general poblacional de la Ciudad de Tijuana, donde señala que la distribución de la población se encuentra el 92% en la zona urbana y el 8% en la zona rural. La escolaridad es de 9.7 (casi primer año de educación media superior), teniendo en este un promedio nacional de 9.1. Los hablante de lengua indígena de tres años y más son el 1% de la población. El sector que más aporta al PIB es el comercio y la contribución nacional al PIB es del 2.8%. INEGI 2014.

Tabla 2: Situación General Poblacional de la Ciudad de Tijuana Distribución de Población

Urbana	**Rural**
92%	**8%**

A nivel nacional el dato es de 78 y 22% respectivamente.

Escolaridad: 9.7 (segundo año de educación media superior); 9.1 el promedio nacional.

Hablantes de lengua indígena de 3 años y más: 1 de cada 100 personas. A nivel nacional 7 de cada 100 personas hablan lengua indígena.

Sector de actividad que más soporta al PIB estatal: Comercio

La tabla 3 describe las actividades económicas de la Ciudad de México, según los sectores de las mismas, las actividades primarias tienen una aportación al PIB del 0.04%, las actividades secundarias del 11.39% y las terciarias del 88.57%. INEGI 2014.

Tabla 3: Actividades Económicas de la Ciudad de México

Sector de Actividad Económica	Porcentaje de Aportación al PIB
Actividades Primarias	0.04
Actividades Secundarias	11.39
Actividades Terciarias	88.57
Total	100

La tabla 4 describe las actividades económicas de la Ciudad de Tijuana, según los sectores de las mismas, las actividades primarias tienen una aportación al PIB del 3.20%, las actividades secundarias del 35.61% y las terciarias del 61.18%. INEGI 2014.

Tabla 4: Actividades Económicas de la Ciudad de Tijuana

Sector de Actividad Económica	Porcentaje de Aportación al PIB
Actividades Primarias	3.20
Actividades Secundarias	35.61
Actividades Terciarias	61.18
Total	100

La tabla 5 describe las actividades económicas y personal ocupado de la Ciudad de México. Cuenta con 415, 481 unidades económicas, el 9.8% total del país, emplea 3,603,572 personas, siendo el 16.7% del

personal ocupado de México, siendo el 58% (2,105,405) hombres y el 42% (1,498,122) mujeres. INEGI 2014.

Tabla 5: Actividades Económicas y Empleo de la Ciudad de México

Unidades Económicas y Personal Ocupado	
Cuenta con 415 481 unidades económicas	9.8% del país.
Emplea 3 603 572 personas	16.7% del personal ocupado de México.
Del total del personal ocupado en la entidad	58% (2 105 450) hombres 42% (1 498 122) mujeres.

La tabla 6 describe las actividades económicas y personal ocupado de la Ciudad de Tijuana. Cuenta con 95,882 unidades económicas, el 2.3% total del país, emplea 786,056 personas, siendo el 3.7% del personal ocupado de México, siendo el 59% (464,958) hombres y el 41% (321,098) mujeres. INEGI 2014.

Tabla 6: Actividades Económicas y Empleo de la Ciudad de Tijuana

Unidades Económicas y Personal Ocupado	
Cuenta con 95 882 unidades económicas	2.3% del país.
Emplea 786 056 personas	3.6% del personal ocupado de México.
Del total del personal ocupado en la entidad	59% (464 958) hombres 41% (321 098) mujeres.

La tabla describe la aportación al PIB de la Ciudad de México es del 16.5% ocupando el primer lugar, mientras que en Baja California es del 2.8% ocupando el lugar 14 del país. INEGI 2014.

Tabla 7: Aportación al Producto Interno Bruto (PIB) Nacional Comparación del Porcentaje de Participación de Cada Entidad al PIB Nacional

Participación Estatal en el Producto Interno Bruto (Año 2014)*	
1. Ciudad de México	**16.5**
2. Estado de México	**9.3**
3. Nuevo León	**7.3**
4. Jalisco	**6.5**
14. Baja California	**2.8**

CONCLUSIONES

Los lugares importan mas que nunca, Florida (2009). El concepto de ciudades creativas es aplicado por ciudades que consideran la creatividad como el impulsor esencial del crecimiento socioeconómico. Son lugares donde el arte fluye en todas sus expresiones, destacadas por sus tradiciones culturales alrededor del mundo, formadas por una variedad de etnias, razas, religiones y nacionalidades, características con las que la ciudad Tijuana cuenta, lo cual hace factible una estrategia de Marca ciudad que aporte los elementos de comunicación, y destaque sus características artísticas, culturales y de pluralidad social dados por los altos índices de inmigración nacional e internacional a lo largo de su historia. Es importante destacar que para asegurar el éxito de una Marca Ciudad, es importante considerar una estrategia de desarrollo y comunicación integral, orientadas a establecer cambios en el comportamiento de los potenciales y actuales clientes de la ciudad y no limitada en la promoción de la ciudad a través de signos externos, lema y logotipo, sin tener una estrategia global de desarrollo e implementación de la marca y descuidando elementos complementarios fundamentales, como lo son las

ANEXOS

1: Sistemas de Clasificación de las Industrias Culturales y Creativas

Modelo DCMS (Department For Culture, Media & Sport, Reino Unido)	**Publicidad, Arquitectura, Arte y Mercado de Antigüedades, Artesanía, Diseño, Moda, Cine y Video, Música, Artes Escénicas, Industria Editorial, Software, Televisión y Radio, Videojuegos y Juegos de Computadora**
2. Modelo de Textos Simbólicos	Industrias culturales principales Publicidad, Cine, Internet, Música, Industria editorial, Televisión y radio, Videojuegos y juegos de computadora Industrias culturales periféricas Artes creativas Industrias culturales fronterizas Aparatos electrónicos, Moda, Software, Deportes
3. Medios de los Círculos Concéntricos	Artes creativas nucleares Literatura, Música, Artes escénicas, Artes visuales Otras industrias culturales principales Cine, Museos y bibliotecas Industria cultural ampliada Servicio del Patrimonio, Industria editorial, Grabación de audio, Televisión y radio, Videojuegos y juegos de computadora Industrias relacionadas Publicidad, Arquitectura, Diseño, Moda
4. Modelo de la Organización Mundial de la Propiedad Intelectual (OMPI)	Industrias que dependen principalmente de los derechos de autor: Publicidad, Entidades de gestión colectiva Cine y video, Música, Artes escénicas Industria editorial, Software, Televisión y radio, Artes gráficas y visuales Industrias que no solo dependen del derecho de autor: Arquitectura, Ropa, calzado, Diseño, Moda, Utensilios domésticos, Juguetes Industrias interdependientes relacionadas con el derecho de autor: Estudios de grabación, Productos electrónicos de consumo Instrumentos musicales, Industria papelera, Fotocopiadoras, equipos fotográficos
5. Modelo del Instituto de Estadísticas de la UNESCO	Industrias en ámbitos culturales fundamentales: Museos, galerías y bibliotecas, Artes escénicas, Festivales Artes visuales, artesanía, Diseño, Industria editorial, Televisión, radio, Cine y video, Fotografía, Medios de comunicación Industrias en ámbitos culturales ampliados: Instrumentos musicales, Equipos de sonido, Arquitectura, Publicidad, Equipos de impresión, Software, Hardware audiovisual
6. Modelo de Americanos por las Artes	Publicidad Arquitectura Escuelas de arte y servicios Diseño Cine Museos, zoológicos Música Artes escénicas Industria editorial Televisión y radio Artes visuales

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PERFIL DEMOGRAFICO DEL TRABAJADOR EN EL ESTADO DE CHIHUAHUA.

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RESUMEN

El presente estudio tiene como finalidad elaborar el perfil demográfico del trabajador del estado de Chihuahua, partiendo de las variables de género, edad, estado civil, escolaridad y nivel de ocupacional. Para esto se empleó la revisión bibliográfica, el estudio fue de tipo descriptivo, no exploratoria y cualitativa. Se empleó el análisis de la información estadística, concerniente a la población del estado de Chihuahua, en los últimos 6 años proporcionada por el Instituto Nacional de Estadística y Geografía (INEGI), del Centro de Información Económica y Social (CIES) y el Consejo Nacional de Población (CONAPO), entre otros. Se realizó análisis descriptivo mediante gráficas y tablas para determinar si influyen las variables de género, edad, estado civil, escolaridad y el nivel ocupacional en el perfil demográfico del trabajador.

PALABRAS CLAVES: Perfil Demográfico, Género, Edad, Escolaridad, Nivel Ocupacional

DEMOGRAPHIC PROFILE OF WORKER IN CHIHUAHUA STATE

ABSTRACT

This study aims to develop the demographic profile of the Chihuahua state worker, based on the variables of gender, age, marital status, education and occupational level. For this, literature review was used; the study was descriptive, not exploratory and qualitative. Analysis of statistical information was used , relative to the population of the state of Chihuahua, in the last six years provided by the National Institute of Statistics and Geography (INEGI) , the Center for Economic and Social Information (CIES) and the National Council of Population (CONAPO), among others. Descriptive analysis was performed using graphs and tables to determine if the gender, age, marital status, education and occupational level variables influence the demographic profile of the worker.

JEL: J100, R230

KEYWORDS: Demographics, Gender, Age, Education, Occupational Level

INTRODUCCIÓN

La demografía es una ciencia que sigue contribuyendo al entendimiento de los cambios sociales y económicos que presentan los países, prueba de esto, es la predicción generadas por las últimas tendencias demográficas, donde se estimaron para este siglo, el crecimiento poblacional y los cambios en la estructura social, lo anterior derivado del análisis en los indicadores de mortalidad y migración, cuestiones que han sido estudiados desde su origen y consecuencias (Solsuna, 2004). El presente estudio tiene como finalidad elaborar el perfil demográfico del trabajador del estado de Chihuahua, partiendo de las variables de género, edad, estado civil, escolaridad y nivel de ocupacional. García et al (2014) establecen que el carácter holístico del estudio demográfico permite realizar la articulación e interrelación de factores demográficos como:

política de población, salud y seguridad social, migración, natalidad y fecundidad entre otros y que además cada uno de ellos, juegan un rol determinante de la vida y desarrollo de las personas. Los resultados encontrados permiten generar una tendencia demográfica en el estado de Chihuahua con respecto a las características de la clase trabajadora, para próximas generaciones.

REVISIÓN DE LITERATURA

El comportamiento del mercado de trabajo tiene un interés académico y político, el primero de ellos se enfoca en orientar a las instituciones de educación superior al proporcionar una idea sobre la tendencia de las distintas carreras profesionales en dicho mercado en esta localidad y el interés político se basa en el impacto del desempeño de los principales indicadores económicos del mercado laboral sobre las condiciones de vida de la población (Alegre, 2001).

De manera similar a otras ciencias sociales, como la economía, la demografía nos brinda la oportunidad de pronosticar escenarios futuros sobre las necesidades del mercado de trabajo y las características que debe reunir el recurso humano para cubrir los puestos de trabajo ofertados por dicho mercado laboral (Solsona, 2004).

Las estadísticas de la población económicamente activa efectuadas por el Instituto Nacional de Estadística y Geografía (INEGI) de México es de gran utilidad en la preparación de programas de desarrollo económico y social para solucionar problemas como la creación de nuevos empleos, incluso las inversiones nuevas necesarias, la formación y orientación profesional, la movilidad profesional y los costos de seguros de retiro profesional, entre otros.

También se utilizan en diversos tipos de análisis económico como son los problemas vinculados con el empleo insuficiente, además del nivel de empleo y desempleo para la formulación de políticas de largo plazo. La actitud mental de las personas está determinada en gran parte por la profesión, por lo que profesionales de la población es útil para comprender numerosas tendencias sociales (Elizaga y Mellon, 1971). Una de las variables estudiadas en este trabajo es la escolaridad, esta influye de modo determinante en la forma en que los trabajadores eligen emplearse ellos mismos de manera formal o informal generalmente en empresas familiares en Ciudad Juárez y Ciudad de Chihuahua, México (Huesca y Padilla, 2012)

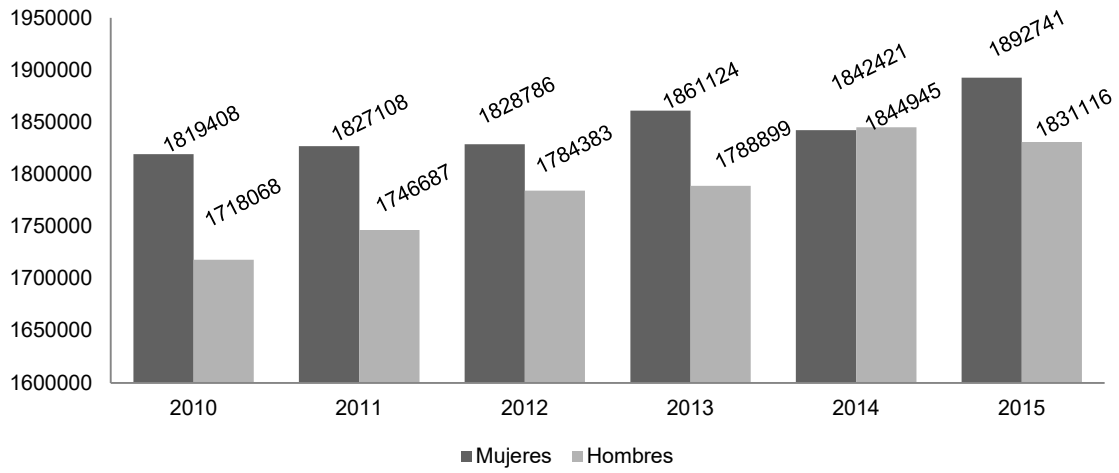
METODOLOGÍA

El tipo de investigación es descriptiva, no exploratoria y cualitativa. Se empleó el análisis de la información estadística, concerniente a la población del estado de Chihuahua, en los últimos 6 años proporcionada por el INEGI, del Centro de Información Económica y Social (CIES) y el Consejo Nacional de Población (CONAPO).

RESULTADOS

En la Figura 1 se muestra la población del estado de chihuahua, en los últimos 6 años, la gráfica indica que el género femenino se ha mantenido como sexo predominante en la población, siendo que en el 2014 se presentó un fenómeno de una mínima mayoría en el sexo opuesto.

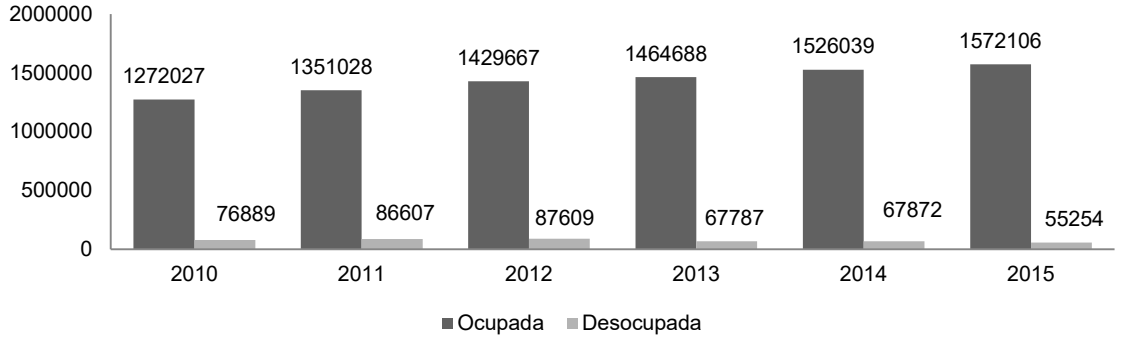
Figura 1: Población Total de Chihuahua



En esta figura se muestra la población total del estado de chihuahua de los últimos 6 años, en ella se puede observar que el género femenino se ha mantenido como sexo predominante en la población, siendo que en el 2014 se presentó un fenómeno de una mínima mayoría en el sexo opuesto. Fuente; Elaboración propia.

En la Figura 2 se muestra que durante el 2015 y años anteriores solo el 0.35% es población no ocupada.

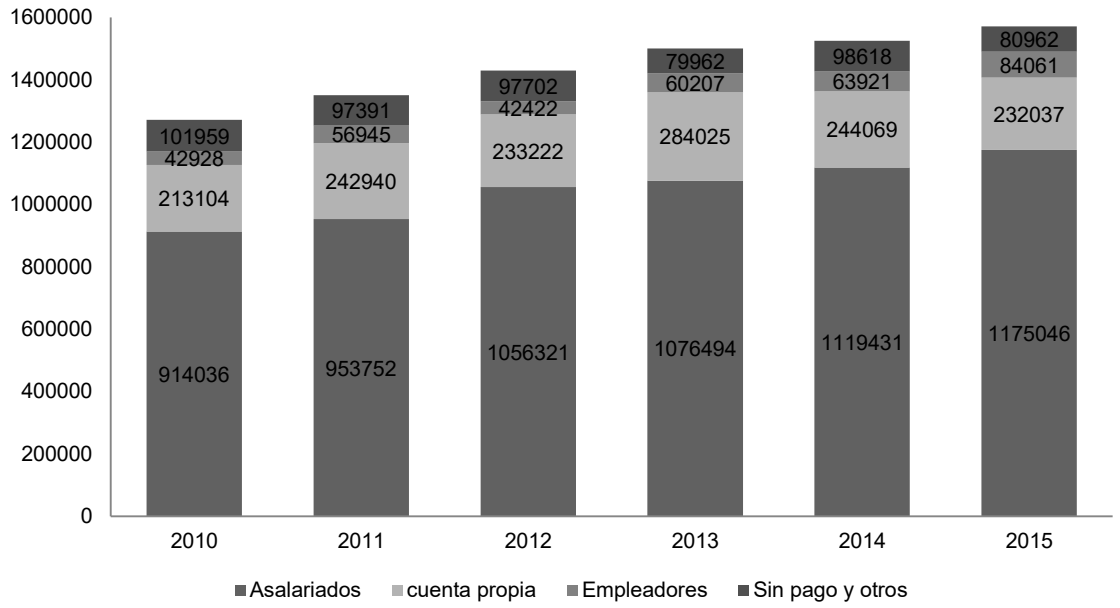
Figura 2: Población Económicamente Activa Ocupada y Desocupada



En esta figura se muestra que durante el 2015 y años anteriores solo el 0.35% es oblación no ocupada. Fuente; Elaboración propia.

En la Figura 3 se muestra que los trabajadores con cuenta propia se ha mantenido constante durante los 6 años con un promedio de 14.76%, mientras que los asalariados que son empleados subordinados con prestaciones específicas como son sueldo, servicio médico, vacaciones, entre otros, han tenido un ligero incremento al transcurso de los años.

Figura 3: Ocupados Por Posición en el Trabajo



En esta figura se muestra que los trabajadores con cuenta propia se ha mantenido constante durante los 6 años con un promedio de 14.76%, mientras que los asalariados que son empleados subordinados con prestaciones específicas como son sueldo, servicio médico, vacaciones, entre otros, han tenido un ligero incremento al transcurso de los años. Fuente: Elaboración propia.

En la Tabla 1 se muestra la población de mujeres por edad y se observa que las mujeres tienen un ligero incrementó en cuanto a los hombre, como se puede apreciar en la Tabla 2.

Tabla 1: Población de Mujeres Por Edad

Mujeres						
2010	2011	2012	2013	2014	2015	edad
171834	170526	169191	167983	167012	166358	00-04 años
172011	172476	172862	172993	172777	172160	05-09 años
168773	169016	169158	169319	169533	169789	10-14 años
161089	162589	163782	164657	165198	165494	15-19 años
148855	150466	152291	154241	156248	158007	20-24 años
143971	143780	143790	144023	144588	145658	25-29 años
142291	142264	142041	141673	141242	140840	30-34 años
136689	137872	138684	139201	139472	139516	35-39 años
122021	125328	128223	130648	132577	134032	40-44 años
100641	104469	108310	112106	115778	119237	45-49 años
80239	83634	87071	90556	94101	97711	50-54 años
62141	64880	67763	70765	73863	77035	55-59 años
48184	49933	51839	53915	56166	58585	60-64 años
37582	38778	40020	41320	42700	44182	65-69 años
28147	29089	30046	31020	32017	33040	70-74 años
19501	20222	20953	21696	22454	23226	75-79 años
11933	12489	13042	13590	14134	14677	80-84 años
6128	6460	6804	7159	7522	7890	85-89 años
2501	2657	2818	2984	3156	3334	90-94 años
774	812	858	911	970	1032	95-99 años
199	208	217	226	235	246	100 años y más

En esta tabla se describe la población de las mujeres por edad, en ella se puede apreciar que la población de la mujer se ha mantenido casi en forma constante, siendo ligeramente mayoría, y la edad mediana a fluctuado entre los 22 y 27 años. .Fuente: Creación propia.

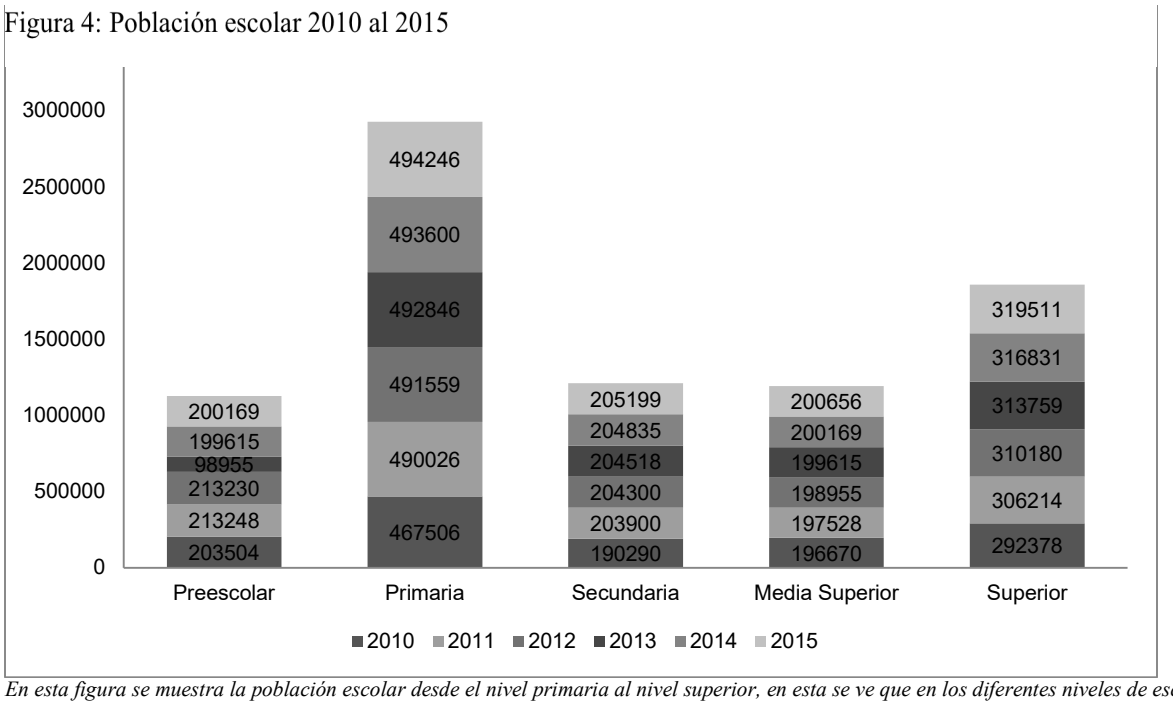
Tabla 2: Población de Hombres Por Edad

Hombre						
edad	2010	2011	2012	2013	2014	2015
00-04 años	179463	178613	177580	176530	175582	174847
05-09 años	179247	180062	180779	181243	181358	181047
10-14 años	174287	174819	175353	175875	176428	176985
15-19 años	163955	164590	165650	166550	167378	168134
20-24 años	148744	149156	150341	151592	153121	154686
25-29 años	140143	138903	138399	138126	138339	139105
30-34 años	136288	135378	134538	133522	132575	131789
35-39 años	130336	130736	130881	130709	130360	129858
40-44 años	116156	118943	121267	123035	124275	125038
45-49 años	94926	98622	102224	105666	108874	111772
50-54 años	74433	77682	80967	84290	87651	91035
55-59 años	56822	59322	61959	64712	67557	70474
60-64 años	43702	45176	46794	48580	50534	52648
65-69 años	34111	34989	35919	36907	37978	39154
70-74 años	25617	26309	26989	27664	28348	29050
75-79 años	17353	17963	18558	19141	19712	20270
80-84 años	10002	10495	10983	11459	11922	12370
85-89 años	4726	4993	5273	5565	5866	6171
90-94 años	1782	1891	2005	2121	2244	2374
95-99 años	498	526	558	594	633	674
100 años y más	115	121	126	132	138	146

En esta tabla se describe la población de los hombres por edad, en ella se puede apreciar que la población del hombre se ha mantenido en forma constante a través de los años, pero ligeramente por debajo de las mujeres. Fuente: Creación propia.

En la Figura 4 se muestra como la escolaridad se mantiene constante, pero después de la primaria hay un decremento en los siguientes niveles educativos, con excepción del superior que vuelve haber un incremento.

Figura 4: Población Escolar 2010 al 2015



En esta figura se muestra la población escolar desde el nivel primaria al nivel superior, en esta se ve que en los diferentes niveles de escolaridad se mantienen constantes, pero después de la primaria hay un decremento en los siguientes niveles educativos, con excepción del superior que vuelve haber un incremento. Fuente: Creación propia.

CONCLUSIONES

Como conclusión de esta investigación, se puede observar que el género femenino está teniendo una influencia cada vez mayor en la actividad económica, ya que esta se ha mantenido como sexo predominante. En cuanto al nivel de escolaridad estos se mantienen constantes en el nivel de escolaridad primaria, pero se empieza a presentar ligeramente un fenómeno en el cual los jóvenes le están dando importancia el contar con estudios de nivel superior. En el nivel ocupacional se puede observar una tendencia a ser empleados subordinados y se ha mantenido constantes en el transcurso de los 6 años, los trabajadores con cuenta propia. En cuanto a la edad lo que mencionan las diferentes dependencias gubernamentales es que la mediana fluctúa entre los 22 y 28 años. Y por último tenemos que la situación conyugal tiene un índice alto en cuanto a que las persona que viven en unión libre, separadas, divorciados, viudas, solteras, algunas de estas personas se tienen que convertir en jefes de familias y llevar el sustento a sus hogares. Como podemos ver las variables que se seleccionaron influyen de una forma directa o indirecta en el perfil demográfico del trabajador del estado de chihuahua por diferentes razones que se presentan en los individuos.

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PROCESOS DE ORANIZACION Y PARTICIPACION COMUNITARIA EN LAS PRACTICAS ACADEMICAS DESARROLADAS POR LA FACULTAD DE CIENCIAS SOCIAES Y HUMANAS DE LA UNIVERSIDAD DE LA GUAJIRA EN LAS COMUNIDADES DE LA CIUDAD DE RIOHACHA - COLOMBIA

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Víctor José Iguaran Manjarres, Universidad de la Guajira

RESUMEN

El propósito de esta ponencia, es analizar los procesos de organización y participación comunitaria en las practicas académicas desarrolladas por la Facultad Ciencias Sociales y Humanas de la Universidad de la Guajira en las Comunidades de la Ciudad de Riohacha - Colombia; como producto de la investigación Gestión Social de esta Facultad. Se identifica la organización comunitaria, donde se prioriza, la importancia que tiene reconocer las necesidades, los objetivos que se deben alcanzar, el orden de prioridad de los mismos, los recursos internos y externos necesarios y garantizar la satisfacción manifiesta en las actitudes de cooperación de las comunidades; se establece la participación comunitaria el cual, es un proceso de identificación de necesidades y formulación de alternativas que cuenta con la participación de los actores sociales que se articulan en torno a la gestión del desarrollo. Se evidencia que las comunidades se organizan con el fin, de establecer objetivos colectivos, tendientes a resolver sus problemáticas sociales que coadyuvan en un mejor bienestar social; se aprecia un liderazgo en el manejo de proyectos de autogestión en las comunidades, en procura de mejorar la calidad de vida de las personas que hacen parte de las comunas en la ciudad de Riohacha – Colombia.

JEL: JI3, JI31

PALABRAS CLAVES: Organización Comunitaria, Participación Comunitaria, Practicas Académicas, Comunidades, Universidad de la Guajira

ORGANIZATION AND COMMUNITY PARTICIPATION IN THE ACADEMIC PRACTICES DEVELOPED BY THE FACULTY OF SOCIAL AND HUMAN SCIENCES UNIVERSITY OF GUAJIRA IN THE COMMUNITIES OF THE CITY OF RIOHACHA – COLOMBIA

ABSTRACT

The purpose of this paper is to analyze the processes of community organization and participation in academic practices developed by the Social and Human Sciences Faculty of the University of La Guajira in the communities of the City of Riohacha – Colombia; as a result of Social Research Management of this Faculty. Identified the community organization, where it is prioritized, the importance of recognizing the needs, objectives to be achieved, the priority order thereof, internal and external resources and ensure satisfaction reflected in the attitudes of cooperation of the communities; community participation which is a process of identifying needs and formulating alternatives with the participation of social actors that revolve around development management is established. Is evidenced that communities are organized in order to establish collective objectives, aimed at solving their social problems that contribute to a better

social welfare; leadership is shown in the management of self-management projects in the communities, seeking to improve the quality of life of people who are part of the communes in the city of Riohacha - Colombia

JELL: JI3, JI31

KEYWORDS: Organization, Community, Community Participation, Academic Practices, Universidad de la Guajira

INTRODUCCION

El mundo actual, donde emergen permanentes cambios de paradigmas, especialmente en lo social, cobra importancia el ser humano como razón y motivo de las principales políticas del Estado y de ahí, el papel que juegan éstos en las organizaciones para la orientación y liderazgo que emanan de su naturaleza y operación, propendiendo por el desarrollo equitativo, sostenible, democrático y una vida digna entendida dentro del marco de los derechos humanos. Por tal razón, corresponde revisar, que desde el inicio de la historia los humanos han sentido la necesidad de reunirse para poder sobrevivir, así organizados buscan alimentos, vestidos y vivienda. Los hombres y mujeres organizados han hecho grandes obras y juntos han logrado grandes cambios sociales, como la eliminación de la esclavitud, la liberación de Nicaragua y otras transformaciones hacia sociedades diferentes. Por consiguiente, las organizaciones comunitarias constituyen un escenario fundamental de la vida política de la sociedad, donde se conforman con el objeto de liderar demandas insatisfechas de la comunidad, con el fin de lograr la solución de necesidades y problemas apremiantes. Svampa, (2008).

Sin embargo, la circunstancias que viven las comunidades hoy, en américa latina, implica que en la actuación local es necesario introducir parámetros de construcción social para desarrollar su institucionalidad, su capacidad organizativa y de movilización por la negociación de intereses y por la incidencia en la toma de decisiones, en el diseño y formulación de políticas públicas. Es necesario, que las comunidades organizadas presionen al Estado a establecer los mecanismos para la planeación nacional, poniendo en vigencia en los países la capacidad que deben desarrollar los entes territoriales locales para hacer de su singularidad una competencia con sentido con el mundo, buscando sus propias formas de producir, de movilizarse y de relacionarse con otras sociedades. Una de las grandes carencias que hoy tiene América Latina es la falta de una cultura de la planeación. En el ámbito de gobierno se encuentran programas que responden a acciones aisladas. Coyunturas o recomendaciones de los organismos internacionales. La atención a los problemas estructurales no han sido la base para la formulación de los programas de gobierno, programas que, a su vez, son propiedad de gobernantes, con compromisos adquiridos y muchas veces con intereses creados en tareas proselitistas sin ninguna continuidad.

En relación a lo anteriormente señalado, cobra importancia, reconocer la expansión desde hace dos décadas, y especialmente a partir del año 2001, el surgimientos de numerosos movimientos sociales, como las organizaciones no gubernamentales, que no buscan reemplazar las acciones de los Estados (nación, provincia, y municipalidades); si no por el contrario, mantienen con ellos relaciones de articulación, confrontación o complementación con el objeto de cubrir y ayudar en aquellas áreas en las cuales no existen políticas sociales o económicas, o bien cuando estas políticas resultan insatisfactorias para algunos grupos de la sociedad. La organización surge cuando las comunidades tienen la preocupación sobre asuntos que les atañen y comparten como el abuso de drogas, la violencia, o el bienestar entre otros, lo cual es necesario que se organice la comunidad para enfrentar situaciones y tomar decisiones proactivas que conlleven a un desarrollo. More (2010). Se requiere entonces, que en las comunidades existan gestores sociales especialistas en conocimientos técnicos de las problemáticas del sector que les toca atender, y con la suficiente formación, en cuanto a conocimientos y habilidades de gestión organizacional, donde la

planeación participativa se convierta en elemento clave para generar encuentros, alianzas, redes que redimensionen los nuevos vínculos sociales y las nuevas formas de acción colectiva.

Por consiguiente, es allí, donde el ejercicio de la participación comunitaria adquiere la connotación política de asumir la negociación, la concertación, la aplicación de recursos y el ejercicio de las veedurías ciudadanas como garantes de la construcción de sentidos colectivos e identidades sociales, con capacidad de incidir en la formulación de políticas públicas. Es decir, la participación comunitaria es un proceso social que resulta de la acción intencionada de individuos y grupos en busca de metas específicas, en función de intereses diversos y en el contexto de tramas concretas de relaciones sociales y de poder. Es, en suma, un proceso en el que distintas fuerzas sociales, en función de sus respectivos intereses, intervienen directamente o por medio de sus representantes en la marcha de la vida colectiva, con el fin de mantener, reformar o transformar los sistemas vigentes de organización social y política. El garante de lograr una sociedad con cultura política de la participación y de la toma de decisiones en torno a los intereses colectivos y públicos es la construcción de un tejido organizativo que dinamice la interactuación entre los distintos actores sociales.

En este escenario, tienen que moverse las practicas académicas, que constituyen un ejercicio guiado y supervisado, donde se ponen en juego los conocimientos adquiridos durante el proceso formativo del estudiante. Permiten concretizar teorías aplicándolas a situaciones problemáticas reales. Este ejercicio profesional posibilita a los estudiantes reconocer los límites de la teoría y acceder a los requerimientos de la realidad. La práctica es toda acción que el hombre ejerce para conocer, interpretar y transformar la realidad, se constituye en la principal fuente para obtener conocimiento y desarrollar un conjunto de acciones que permitan una proyección social para satisfacer necesidades sentidas de un conglomerado. Es así, como la intervención profesional de los estudiantes de la facultad de ciencias sociales y humanas está dirigida a la organización y participación comunitaria, con la finalidad de gestar proyectos de desarrollo humano y social, promoviendo procesos de seguimiento y conociendo sus impactos, mediante la comprensión de la interacción humana y la explicación de los procesos sociales.

En tal sentido corresponde señalar, que en la ciudad de Riohacha, La Guajira Colombiana, se encuentran las comunas de Coquivacoa, Cooperativo, Nuestra Señora de los Remedios, Boca Grande, Aeropuerto, Centro Histórico, Rio Ranchería, el Patrón y el Dividivi, presentan una deficiente estructura de servicios públicos, y sanitaria definida específicamente por la inadecuada recolección de agua para consumo humano dentro y fuera de los domicilios, la presencia de un gran número de lotes enmontados y la amplia distribución de basuras, elementos estos, que contrastan con la presunta inserción de las comunidades para la solución de las problemáticas que le son inherentes, lo cual se ha caracterizado por la ausencia significativa del Estado (deficientes y en algunos casos inexistentes servicios de salud, educación, entre otros), sin ver los beneficio que aportan la organización y participación comunitaria, y sin un verdadero empoderamiento colectivo. Existe reiterada y sistemática violación de los derechos humanos de la población que habita estas regiones, ya sean coterráneos o de otros lugares.

Al efecto, la seguridad es una cuestión de Estado por las consecuencias negativas que dejan las acciones de grupos guerrilleros, y del narcotráfico. Vázquez, (2010), sin condiciones mínima que garanticen el desarrollo sostenible y sin que aparezcan los agentes participantes en el mejoramiento de las condiciones socio-económica y medio ambiental de este Departamento. Desde este punto de vista, debe existir una focalización de las problemáticas en mención, para que estas comunidades de Riohacha La Guajira ejerzan su poder a través de las practicas académicas desarrollada por la facultad de ciencias sociales y humanas de la universidad de la Guajira, que la organización y la participación comunitaria, permitan al pueblo organizado ejercer directamente la gestión de la política pública y proyectos orientados a responder a las necesidades y aspiraciones de las comunidades en la construcción de una sociedad con equidad y justicia social. En este orden de ideas, la Facultad de Ciencias Sociales y Humanas de la Universidad de la Guajira, debe estudiar las problemáticas sociales a nivel individual, grupal y comunitario; planificar, organizar,

coordinar y dirigir programas de ayuda a la población de acuerdo a las políticas sociales del Estado y a los problemas emergentes en el sistema social; realizar exploración en el medio familiar con fines de investigación, diagnósticos e intervenciones, para que las personas comprendan y superen las dificultades en las relaciones interpersonales y trabajen cooperativamente para conseguir objetivos comunes. Además, le corresponde convertirse en un gestor social que trabaje en función de la identificación de necesidades y resolución de problemas de la comunidad, a partir de la formulación e instrumentación de programas, proyectos, estrategias vinculadas con las políticas y planes del Estado que persigan el desarrollo endógeno sustentable para la emancipación y transformación social en La Guajira Colombiana, convirtiéndose como un ente dinamizador de cambios, con base a las problemáticas sentidas de las comunidades.

Por tal referente, la comunidad académica (Directivos, Docentes, estudiantes), de la Facultad Ciencias Sociales y Humanas de la Universidad de La Guajira – Colombia, se conviertan en gestores sociales que entreguen a las comunidades las herramientas para la integración, destrezas y habilidades con la que cada individuo de la comunidad pueda resolver sus problemas y dificultades. Por estas razones, la organización y participación comunitaria, en las practicas académicas, tendrá como objetivo promover el desarrollo de la comunidad que exige una respuesta frente a los problemas de conductas agresivas, relaciones interpersonales, delincuencia juvenil, alcoholismo, drogadicción, falta de sentido de pertenecía, carencia de valores, falta de liderazgo, trabajo en equipo, entre otros, que deben hacer parte de la planeación participativa de los diferentes actores, con el propósito de generar acciones, tendientes a minimizar los conflictos generados en esta región del país de Colombia. Una vez planteados, los argumentos anteriores, conllevan a precisar que el propósito del presente artículo es identificar la organización y participación comunitaria en las practicas académicas desarrolladas por la facultad de ciencias sociales y humanas en las comunidades de la ciudad de Riohacha-Colombia. Seguidamente se presentan la revisión de literatura, metodología utilizada en la investigación, se define el enfoque epistemológico, tipo y diseño de investigación, población, muestra, y se presentan los resultados y conclusiones de este proceso investigativo.

REVISION DE LITERATURA

Para el desarrollo de la presente investigación se hizo necesario una revisión bibliográfica de antecedentes investigativos, y de postulados que sustenten las teorías utilizadas para el análisis del tema en estudio. Los antecedentes se establecieron de artículos de revistas especializadas y de investigaciones referidas a las variables objeto de estudio. Estos se puntualizan a continuación:

Cueto, y sus colaboradores (2015), estudiaron los Significados de la organización y participación comunitaria en comunidades vulnerables de Lima, el cual analizaron los significados y las valoraciones de pobladores de zonas marginales de Lima, respecto a los procesos de organización y participación en sus comunidades. Se realizaron 22 entrevistas en profundidad en 3 asentamientos del cono sur. Los resultados evidencian que las redes familiares y comunitarias son valoradas como recursos para afrontar los desafíos de un contexto percibido como precario y lleno de limitaciones. La organización y la participación comunitaria ocupan un lugar importante en el discurso, como estrategias para la superación de las dificultades, y se valoran positivamente, a pesar de la falta de experiencias y de un probable desgaste debido a la sobreutilización de estos recursos locales en la resolución de problemas colectivos; Esta investigación avala la importancia de la organización y la participación comunitaria en aras de buscar un mejor bienestar social, objetivo que persigue el presente estudio.

La Red de Revistas Científicas de América Latina, y el Caribe, REDALYC. ORG, en su artículo titulado: Participación y Organización Comunitaria Como Herramientas Para Potenciar el Desarrollo Local de la Parroquia Mitare, Municipio de Miranda Estado Falcón, Venezuela, realizado por Guanipa y otros (2008). El trabajo enmarcado dentro del paradigma cuantitativo de la investigación científica, guiado por el positivismo lógico. En tal sentido, se realizó la descripción de las variables en estudio en los contextos

referidos a Participación y Organización Comunitaria, atendiendo a las interpretaciones de algunos autores y su relación con el desarrollo local sostenible. En una primera aproximación se infiere que el territorio enunciado es un espacio privilegiado de carácter multidimensional en el que concurren una series de condiciones favorables en materia de solidaridad para que la acción comunitaria generada en las diversas organizaciones propicie, cambios cualitativos, conjuntamente con acciones colectivas planificadas desde la población local, esta fortaleza del capital social conllevaría a utilizar acertadamente, instrumentos de planificación y gestión para lograr un desarrollo local sostenible.

Lo antes expuesto, permite dar cuenta de una relación interesante entre la participación y la organización comunitaria, vistas como métodos de intervención para dar respuesta a las demandas sociales. Precisamente la participación y la organización comunitaria, constituyen el foco de esta investigación toda vez, que se centra en analizar la organización y participación comunitaria en las practicas académicas desarrolladas por la Facultad Ciencias Sociales y Humanas de la Universidad de la Guajira en las Comunidades de la Ciudad de Riohacha – Colombia. Las teorías para el presente estudio se fundamentan en conceptos de organización y participación comunitaria, la cual plantea su accionar concreto en la gestión pública debido a que su nivel de actuación es proporcional con el monitoreo de acciones que contribuyen a fomentar el seguimiento, control y gestión de la política pública del Estado. La organización comunitaria representa un componente importante ya que es vista como "el pilar fundamental de la participación, pues si la sociedad no cuenta con redes organizativas se hace muy difícil madurar procesos democráticos mediante los cuales adquieran vida los canales y mecanismos de participación." Gómez y Millán (2002). En este sentido, la organización comunitaria contribuye a desarrollar estrategias de análisis colectivas que representan el sentir de la comunidad, por lo que "la organización es un proceso de integración social de personas y grupos que facilita la satisfacción de intereses y necesidades comunes" Gonzáles (2008).

Ahora bien, la comunidad se constituye en un espacio local que cumple la función de ser el motor estratégico para la transformación de la realidad social, donde los sujetos participan de manera activa en la construcción de realidades colectivas contribuyendo así, a que los actores institucionales puedan ser enriquecidos y controlados por el aporte de sus miembros, de allí que "Murray (2008), defina la organización comunitaria, como un proceso en el cual una comunidad identifica sus necesidades u objetivos, les da un orden de prioridad, encontrando los recursos internos y/o externos necesarios para su cumplimiento o satisfacción, manifestando actitudes de cooperación en la comunidad. Siendo así, la organización comunitaria, como concepto básico basado en la experiencia y reflexión es una forma de ejercer la participación ciudadana, esta permite a las comunidades agruparse en grupos de trabajo con el fin de conseguir las mejoras colectivas. Desde esta óptica, siempre, en el mundo han existido diferentes formas de organización para resolver problemas que afectan a la comunidad y desarrollar iniciativas de interés para sus miembros. Esto exige la participación y articulación de actores organizados entre los cuales deben existir lazos de confianza, reciprocidad y cooperación.

En este orden de ideas, la participación comunitaria, se ha convertido en el escenario del desarrollo, tal como lo señalan autores como Nogueira (1996), citado por Gillezeau y Morales (2003), el cual es un proceso donde los individuos se transforman de acuerdo a sus propias necesidades y las de su comunidad, adquiriendo un sentido de responsabilidad con respecto a su propio bienestar y del grupo, contribuyendo conscientemente y constructivamente en el proceso de desarrollo, donde todos los ciudadanos son visibles, escuchados y acatados en igualdad de condiciones, es el espacio de la publicidad, del no secreto, de la reflexión, de la acción política y de la transacción, involucrando a los ciudadanos y sus comunidades en las decisiones que les afectan directamente. En efecto, se demuestra que la organización y participación comunitaria se desarrollan en situaciones en las cuales los sujetos se sienten con capacidad de influenciar en los espacios que habitan y en las decisiones del colectivo Sánchez, (2001). Asimismo, se vería fortalecida, en la medida en que se incrementen los niveles de interacción y socialización, la colaboración, los vínculos y los recursos compartidos En este sentido, la participación comunitaria tendría efectos positivos en la calidad de vida colectiva, la interacción social y la organización comunitaria Cohen (2000);

nombrado por Gottlieb y Underwood (2011). Debido a esto, la participación comunitaria ofrece un cauce para que las demandas sociales sean expresadas" Morales y otros (2006), y en correspondencia a esta visión se rescata lo planteado por Zicardy (2003), citada en Márquez (2004), quien propone que: "La participación ciudadana es considerada un componente central de la democracia, en tanto que ofrece la posibilidad de ser gobierno de todos los ciudadanos". Para efecto, de esta investigación, la facultad de ciencias sociales y humanas en el desarrollo de sus prácticas académicas, cobra importancia los procesos de organización, y participación comunitaria, el cual se constituyen en la búsqueda de una propuesta que se construye, en una tarea educativa, con prácticas investigativas, creativas e innovadoras que pone de presente la necesidad de afrontar el ejercicio pedagógico de enseñanza - aprendizaje para la transformación, el cambio y la inserción de las comunidades en la búsqueda permanente de alternativas de desarrollo. Entre tanto Ander Egg (2003), incluye el término de desarrollo de la comunidad el cual consiste en una técnica cuyo fin último es promover el mejoramiento de la vida en comunidad con la participación activa de todos los ciudadanos.

METODOLOGIA

La investigación tiene un enfoque epistemológico positivista, a partir de una serie de pasos controlados y, con la posibilidad de ser manipulados por el investigador, Hernández Fernández y Baptista (2014). Se recurrió al método inductivo referido a procesos de reconocimiento, que se inician mediante la aplicación de encuestas y la observación de fenómenos, hechos o personas, para obtener premisas y conclusiones de carácter general. Este estudio, fue de tipo descriptivo porque, se especificaron las propiedades importantes de personas, grupos o comunidades encontradas en el análisis de la organización y participación comunitaria en las prácticas académicas desarrollada por la Facultad Ciencias Sociales y Humanas de la Universidad de la Guajira, en las Comunidades de la Ciudad de Riohacha-Colombia; predeterminada por la gestión social de la Facultad Ciencias Sociales y Humanas de la Universidad de la Guajira; el diseño fue no experimental, de corte transversal, por cuanto se tiene como objetivo indagar la incidencia y los valores que se manifiestan en una o más variables. La población estudiada y sobre la cual se pretende generalizar los resultados, estuvo conformada por ciento treinta y siete mil seiscientos veintinueve (137.629) habitantes, según último censo poblacional realizado por el DANE; y el personal que dirigen las practicas académicas de esta facultad, las cuales son cinco (5), personas que se encargan de dirigir dichas actividades. La muestra estuvo conformada por ciento cincuenta y seis (156) habitantes que pertenecen a la zona urbana de esta ciudad; y un censo poblacional, a las cinco (5), personas que se encargan de dirigir las practicas académicas en la Facultad de Ciencias Sociales y Humanas de la Universidad de la Guajira. Se diseñaron dos (2) cuestionarios, el primero aplicado a las personas que dirigen las prácticas en esta facultad, conformado por veintisiete (27) ítems, con respuestas tipo frecuencia de cinco (5) alternativas, siempre, casi siempre, regularmente casi nunca y nunca; y, el otro dirigido a los habitantes de la ciudad de Riohacha-Colombia con igual número de ítems, Se diseñaron y aplicaron dos instrumentos que para tal fin, fue la encuesta, en el que se obtuvieron datos que permitieron cumplir con los objetivos trazados.

RESULTADOS

Después de tabular, analizar, e interpretar los resultados obtenidos de la aplicación de los instrumentos dirigidos a los habitantes que pertenecen a las comunidades de la ciudad de Riohacha, y a las personas que dirigen las prácticas en la Facultad Ciencias sociales y Humanas, con el propósito de analizar los procesos de organización y participación comunitaria en las practicas académicas desarrolladas por la Facultad Ciencias Sociales y Humanas de la Universidad de la Guajira en las Comunidades de la Ciudad de Riohacha–Colombia, los resultados que se presentan a continuación, se fundamentan sobre las categorías de análisis de interpretación de la media, donde el rango representa la relación de la clasificación de repuestas en los cuestionarios que para este caso, el cinco (5), representa la máxima calificación, y el uno (1) la mínima calificación. Según los resultados obtenidos, se comprobó que dentro de la dimensión organización comunitaria, se obtiene un valor para la media aritmética de 3.98, correspondiente al intervalo 3.41-4.20 del rango 4, que identifica la categoría alto nivel, con una mediana 3, y una moda de 2; estos dejan entrever

que las practicas académicas desarrolladas por la facultad de ciencias sociales y humanas de la universidad de la Guajira en las comunidades de la ciudad de Riohacha-Colombia, casi siempre la intervención, coadyuva a mejorar los proceso de organización comunitarias, en aras de resolver las disyuntivas social que se presentan en las misma. Estos resultados se muestran en la tabla 1.

Tabla 1: Organización Comunitaria

Indicadores	**Alternativas (%)**				
	Siempre	Casi Siempre	Regular mente	Casi Nunca	Nunca
Necesidades	30.0	65.0	5.00	0.00	0.00
Objetivos	20.0	50.0	25.0	5.00	0.00
Recursos Internos	10.0	55.0	35.0	0.00	0.00
Recursos Externos	17.5	55.0	27.5	0.00	0.00
Cooperación	25.0	65.0	10.0	0.00	0.00
Tendencia	20.5	58.0	20.5	1.00	0.00
Media	3.98				
Mediana	3				
Moda	2				
Categoría	Alto Nivel				

Fuente: Campo, Iguaran (2016)

Según los resultados obtenidos, se comprobó que dentro de la dimensión participación comunitaria, se obtiene un valor para la media aritmética de 3.98, correspondiente al intervalo 3.41-4.20 del rango 4, que identifica la categoría alto nivel, con una mediana y una moda de 3; estos resultados muestran que las practicas académicas desarrolladas por la facultad de ciencias sociales y humanas de la universidad de la Guajira en las comunidades de la ciudad de Riohacha-Colombia, casi siempre el accionar conllevan a impulsar los procesos de participación comunitarias, con el fin que se conviertan en gestores de su propio desarrollo. todos los resultados anteriores muestran que esta dimensión se sitúa en la categoría alto nivel. Ver tabla 2.

Tabla 2: Participación Comunitaria

Indicadores	**Alternativas (%)**				
	Siempre	Casi Siempre	Regularmente	Casi Nunca	Nunca
Planeación	45.0	20.0	35.0	0.00	0.00
Liderazgo	20.0	30.0	50.0	0.00	0.00
Proyectos	25.0	40.0	10.0	25.0	0.00
Gerencia Social	5.00	30.0	65.0	0.00	0.0
Tendencia	23.75	30.0	40.0	6.25	0.00
Media	3.83				
Mediana	3				
Moda	3				
Categoría	Alto Nivel				

Fuente: Campo, Iguaran, (2016)

CONCLUSIONES

Una vez obtenido los resultados y confrontando las bases teóricas que sustentan la presente investigación, se determinaron las conclusiones para Analizar los procesos de organización y participación comunitaria en las practicas académicas desarrolladas por la Facultad Ciencias Sociales y Humanas de la Universidad de la Guajira en las Comunidades de la Ciudad de Riohacha–Colombia, las cuales se presentan a continuación: Con respecto a los procesos de organización comunitaria en las prácticas académicas desarrolladas por la Facultad de Ciencias Sociales y Humanas de la Universidad de la Guajira en las comunidades de la ciudad de Riohacha-Colombia, los resultados, pertenecen a la categoría alto nivel, predeterminando que en dichas prácticas el proceso de organización comunitaria se realiza de forma

adecuada, porque se identifican las necesidades prioritarias de las comunidades; sustentada por el postulado teórico de Murray (2008) quien define la organización comunitaria es un proceso en el cual, una comunidad identifica sus necesidades u objetivos y les da un orden de prioridad.

Por tal razón se puede concluir que las comunidades de la ciudad de Riohacha reconocen que en las practicas académicas casi siempre se identifican las necesidades de los habitantes de las comunidades, en las actividades de las practicas académicas de esta facultad, reconocen, trabajar sobre la organización comunitaria, con el propósito de definir los niveles de necesidades apremiante en el colectivo comunitario. También se concluye, que las personas que habitan en esta ciudad, y fueron informantes, consideran que casi siempre en las practica académicas de la Facultad de Ciencias Sociales y Humanas, se propicia la organización comunitaria, con el fin de establecer los objetivos colectivos, para que las comunidades resuelvan sus problemáticas sociales; El objetivo es lo que impulsa al individuo a tomar decisiones o perseguir sus aspiraciones. Como conclusión, se puede señalar, según los recursos internos, que los habitantes de la ciudad de Riohacha, afirman que se generan proceso de organización comunitaria, con el fin de aprovechar los recursos que poseen, y minimizar las debilidades que se presentan, en procura de resolver sus necesidades comunitarias urgentes o apremiantes.

En lo pertinente a los recursos externos, se puede concluir que los encuestado, consideran, que en las practicas académicas de la Facultad de Ciencias Sociales y Humanas, se propician procesos de organización comunitaria, con la finalidad de aprovechar las oportunidades que ofrecen las empresas públicas y privadas para mejorar las condiciones de vida en estas comunidades; a la vez se contrarrestar las amenazas manifiestas en el entorno, para mejorar las condiciones de vida en las comunidades de la ciudad de Riohacha. A la vez se puede predeterminar como conclusión, en relación a la cooperación que los habitantes de la ciudad de Riohacha, y las personas que dirigen las actividades de las practicas académicas de esta facultad, manifiestan, que predeterminan en la organización comunitaria, crear procesos de cooperación mutua en las comunidades de la ciudad de Riohacha-Colombia. Con base a los procesos de participación comunitaria en las prácticas académicas desarrolladas por la Facultad de Ciencias Sociales y Humanas de la Universidad de la Guajira en las comunidades de la ciudad de Riohacha-Colombia, los resultados, son reconocidos en la categoría alto nivel, estableciendo que en las prácticas el proceso de participación comunitaria, se desarrolla con alto niveles de efectividad, porque los individuos gestionan su propio desarrollo comunitarios. Por tal razón se puede concluir, en relación a la planeación, que las comunidades de la ciudad de Riohacha reconocen que en las practicas académicas se planifican las actividades y tareas, en aras de resolver las necesidades de las comunidades.

A la vez se puede concluir, sobre el liderazgo, que los habitantes de las comunidades, en las actividades de las practicas académicas de esta facultad, reconocen, que fomenta la participación comunitaria, con el propósito que se generen niveles de liderazgo en las personas que hacen parte de las comunidades de la ciudad de Riohacha-Colombia, en el manejo de proyecto de autogestión comunitaria. En lo que atañe al indicador proyecto los habitantes de la ciudad de Riohacha, y las personas que dirigen las actividades de las practicas académicas de esta facultad, consideran que en las practicas se fomenta la participación comunitaria, con el objetivo que se formulen proyectos tendientes a resolver las necesidades sentidas de las comunidades, en este entorno social. Por último, se puede concluir, en relación a la gerencia social, que los habitantes de la ciudad de Riohacha, y las personas que dirigen las actividades de las practicas académicas de esta facultad, afirman que regularmente en las practicas, se enfatiza sobre la participación comunitaria, con el propósito que las comunidades gerencien sus proyectos, en aras de resolver las problemáticas más sentidas.

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DETERMINANTES DE CALIDAD DE VIDA LABORAL EN LAS PYMES DE GUAYAQUIL, ECUADOR

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RESUMEN

El objetivo de esta investigación fue determinar cuáles son las principales variables que inciden en la percepción de calidad de vida laboral en los trabajadores en empresas PYMES de la ciudad de Guayaquil con el propósito de identificar cuáles son los elementos que más valoran los trabajadores para desarrollar mayor motivación en las actividades que desempeñan en su puesto de trabajo y que sirva de insumo para los Directores de las organizaciones de idéntico tamaño y de sectores de actividad económica diversos a implementar mejoras en sus sistemas de trabajo a fin de elevar las potencialidades de sus trabajadores en lo que respecta a productividad y rendimiento óptimo. En el trabajo se aplicó la técnica de Análisis Factorial Exploratorio (AFE), con la cual se pudo encontrar qué ítems definen mejor a las dimensiones: soporte institucional, seguridad, integración al puesto, satisfacción, bienestar logrado, desarrollo personal y administración del tiempo libre. Queda pendiente la aplicación de un modelo basado en Ecuaciones Estructurales que permita determinar el poder predictivo de las relaciones propuestas.

PALABRAS CLAVES: Calidad de Vida, Satisfacción Laboral, Ambiente Laboral.

ABSTRACT

The objective of this paper was to determine which are the main variables that affect the perceived quality of working life for workers in enterprises SMEs in the city of Guayaquil, in order to identify the elements that are most valued by workers to develop more motivation, in the activities they perform in their jobs and to provide input to the Directors of the organizations of identical size and different sectors of economic activity to implement improvements in their working to raise the potential of its workers as regards productivity and optimum performance. In this paper was applied Exploratory Factor Analysis (AFE), with which they could find which items best, define the dimensions applied: Institutional support, security, integration since, satisfaction, well managed, personal development and management of leisure. The implementation of a system based on structural equation to determine the predictive power of the model proposed relationships is pending.

JEL: J24, J28, M10, M12, M16

KEYWORDS: Quality of Life, Job Satisfaction, Work Environment.

INTRODUCCIÓN

El entorno económico de globalización ha limitado el análisis y sentido de la creación de trabajo. González (2001) explicó que esta reducción se ha centrado en la generación de plazas sin meditar en la calidad de esos puestos, es decir, la búsqueda de realización, de humanización y utopía con las que las personas concurren a una empresa en búsqueda de una plaza o a su espacio de trabajo. La despersonalización del ambiente de trabajo lleva a que los trabajadores desconecten su sentido de pertenencia a una institución y por tanto la posibilidad de generar un ambiente de integración y de búsqueda de valores comunes en el equipo de trabajo son nulas.

López (2013) indicó que las decisiones que toman las personas más que limitarse a un proceso racional u objetivo pasan por un filtro emotivo debido a que las percepciones de ganancia no se ligan al resultado cuantitativo sino a un contexto más cualitativo, es decir, a cómo esos beneficios contribuyen a elevar el sentido de autorrealización lo cual se desconecta del sentido de eficiencia extrema al cual parece estar ligada el mundo convencional de la empresa neoclásica. La importancia de estudiar la calidad de vida en ambientes laborales viene dada por la necesidad que tienen los altos directivos de lograr que sus colaboradores sientan agrado en las labores que realizan de manera frecuente, lo cual repercute positivamente sobre los términos de productividad y rendimiento.

Hablar de los factores o dimensiones que provocan la calidad de vida en la organización para un trabajador es entrar en una discusión donde existen al menos dos vertientes que configuran tanto de manera tangible (perspectiva económica) como de forma perceptible (perspectiva sociológica) esa plenitud que representa la calidad (Gómez, Galvis-Aponte y Royuela, 2015). La mayoría de estudios llevados al efecto para la medición de la calidad de vida en las organizaciones se han desarrollado empleando las percepciones de los trabajadores tanto de los satisfactores económicos como los sociológicos (Freeman 1978; Clark 1996, 2005; Ritter 2005; Davoine 2006; Kalleberg y Marsden 2012). Se cree que las percepciones representan una aproximación apropiada para medir la calidad de vida dado que se fundamentan en emociones y valoraciones subjetivas que al final terminan por definir la actitud de los trabajadores al interior de la organización y su capacidad para integrarse a los procesos naturales de la empresa (Kalleberg y Marsden, 2012).

Según Peiró (1993) las personas tienen a buscar dentro de un ambiente algo que satisfaga necesidades biológicas básicas como "la seguridad, relación social, autoestima y autorrealización" las mismas que se resuelven en la medida que el individuo identifique y codifique elementos de ese ambiente que se aproximen a su definición personal de lo que es "bueno" o "aceptable" dentro de su mapa personal de aprobación o desaprobación de conductas organizacionales (Davoine, 2006; Clark, 2005)

Algunas críticas al uso de las percepciones han sido señaladas por autores como Spector (1997); Muñoz de Bustillo Llorente y Fernández Macías (2005), en el sentido de que la emocionalidad se deja influenciar por el ambiente o estado de ánimo que tenga el trabajador al momento de ser sujeto de aplicación de un instrumento de investigación. De esa forma los resultados podrían adoptar un sesgo. Sin embargo una forma de poder sortear este defecto es empleando elementos tanto subjetivos como objetivos para de esa manera balancear los resultados. En este trabajo se emplea esa mezcla y adicionalmente se efectúa fuera de la empresa de manera que se elimina también la presión emocional por respuesta inducida.

El propósito de este trabajo es depurar el conjunto de ítems de los constructos que fueron propuesto inicialmente por González, Hidalgo, Salazar y Preciado (2010) a fin de aproximarse a un conjunto de elementos que midan de manera más simplificada la calidad de vida en el trabajo. En ese sentido se trata de determinar qué elementos son mejores percibidos por los trabajadores para evaluar un entorno como aceptable. La reducción de tamaño permitirá tener un conjunto parsimonioso de variables que representen de forma simplificada la calidad del ambiente del trabajo.

El tener un tamaño reducido de variables permite a los Directivos a tomar mejores decisiones con respecto a la gestión empresarial que pueden utilizar de forma tácita para influenciar de manera positiva sobre el perfil de necesidades de autorrealización de sus colaboradores y como estos pueden a su vez influenciar de manera importante sobre la productividad y proactividad del recurso humano contratado.

REVISIÓN DE LA LITERATURA

La calidad de vida es un concepto multidimensional, una primera aproximación conceptual la presenta como "el grado en que los miembros de un colectivo son capaces de satisfacer sus necesidades personales" teniendo al contexto organizacional como canal mediador de esa satisfacción (Chiavenato, 2004), el mismo que incorpora tanto elementos objetivos como subjetivos para completar todo el mapa sensorial del trabajador sobre lo que considera bueno o malo de un entorno donde interactúa de forma rutinaria (Poza & Prior, 1988).

Robins (1999) reconoció al menos cuatro causas por las cuales es vital estudiar la satisfacción laboral como un componente de la calidad de vida en el espacio de trabajo: (a) empleados insatisfechos que tienden a ausentarse constantemente del trabajo y tienen más posibilidades de abandonarlo, (b) empleados insatisfechos que adoptan conductas destructivas e incluso agresivas dentro del lugar de trabajo pero que se diferencian de los anteriores en que no se sienten orientados a abandonar su trabajo dado que ahí pueden desarrollar dicha actitud negativa que los domina, (c) empleados satisfechos los cuales gozan de mejor salud y calidad de vida y (d) satisfacción al trabajo medida por la actitud y aptitud que desarrolla el trabajador dentro y fuera de las áreas productivas.

Chiavenato (2004) especificó que la calidad de vida en el trabajo representa dos posturas aparentemente antagónicas pues se debe conjugar la visión psicológica del trabajador con la visión orgánica de la dirección la cual se centra al menos en los aspectos técnicos de productividad y rendimiento. Mientras la inversión que se haga en calidad esté en sintonía con los resultados que ellos buscan, entonces está la disponibilidad a hacer inversión en calidad de trabajo, caso contrario los estímulos para invertir son nulos.

No obstante, la investigación efectuada hasta la actualidad demuestra que la inversión en calidad de vida laboral genera efectos positivos sobre la productividad y la reducción de ausentismos en puestos de trabajo o la rotación de personal (Argüelles, Quijano, Fajardo, Magaña y Sahui, 2014). El modelo Nadler y Lawler (1983) mostró esos efectos en las dimensiones que lo representan: (a) participación activa de los trabajadores en asuntos laborales, innovación del sistema de recompensas de trabajo, (b) mejoramiento de condiciones de trabajo y (c) reestructuración de tareas delimitando responsabilidades y roles de empleados, ya que si se invierte o se hacen acciones orientadas a incrementarlos entonces la calidad de vida laboral mejora.

Hackman y Oldhan (1974) presentaron una propuesta de medición de la calidad de vida laboral a partir del diseño de cargos, este diseño trata de generar efectos psicológicos positivos en el trabajador, los cuales desembocan en mejoras en la productividad empresarial. Algunos de esas fuentes generadoras de efectos son el empoderamiento, la integración en equipos de trabajo para la solución de problemas, identidad y definición en tareas y roles, etc. La presencia de esas fuentes influencian de manera determinante en la actitud y aptitud del trabajador el cual se compromete e identifica más con la institución donde labora.

González, Hidalgo, Salazar y Preciado (2010) construyeron un primer instrumento para abordar la calidad de vida laborar desde el paradigma multidimensional en el cual se emplean constructos como: (a) soporte institucional, (b) seguridad en el puesto de trabajo (c) integración en el puesto de trabajo, (d) satisfacción por el trabajo, (e) bienestar logrado por el trabajo, (f) desarrollo personal y (g) administración del tiempo libre. Todos esos constructos se miden a partir de la percepción y la objetividad del trabajador con respecto a la forma como su esfuerzo de trabajo crea valor social y económico, los cuales se constituyen en la base de su estímulo diario para prestar su fuerza de trabajo.

METODOLOGÍA

Para el levantamiento de la información se utiliza el instrumento diseñado por González, Hidalgo, Salazar y Preciado (2010) para determinar cuáles son los ítems que mejor definen la percepción y valoración de los trabajadores con respecto al ambiente de trabajo. Los participantes de la investigación fueron 200 estudiantes de carreras de administración y ciencias sociales de dos universidades de la ciudad de Guayaquil. El tipo de muestreo aplicado fue por conveniencia dado que los estudiantes seleccionados pertenecen a las cátedras que los autores imparten en dichas universidades, el criterio básico de elección de las unidades muestrales es que se encuentren laborando. El cuestionario fue aplicado entre los meses de septiembre a noviembre de 2015. La composición de los estudiantes por edad, tiempo laborando y sector de la empresa donde trabajan se muestra a continuación.

Tabla 1: Caracterización de la muestra

Edad	**Frecuencia**	**%**
18 a 23	66	33
24 a 29	43	22
25 a 30	22	11
31 a 36	37	19
Más de 36	30	15
	198	100
Tiempo Laborando	Frecuencia	%
Menos de 1 año	39	20
Entre 1 a 3 años	64	32
Entre 3 a 5 años	43	22
Más de 5 años	52	26
	198	100
Sector Trabajo	Frecuencia	%
Industria	12	6
Servicios	118	60
Comercio	68	34
	198	100

Para la determinación de los ítems que mejor definen la valoración del ambiente laboral se emplea la técnica de Análisis Factorial Exploratorio (AFE), el mismo que lo definió Khan (2006) como un "conjunto de métodos estadísticos multivariados de interdependencia cuyo propósito es identificar la validez estructural de factores subyacentes" que representan a una amplia variedad de datos y que se emplea para "reducir el número de indicadores operativos" que se emplean para la explicación de las variables conceptuales o latentes (Blalock, 1966). El procesamiento de los datos se lo efectúa con el programa SPSS versión 22.

RESULTADOS

Se inicia el análisis presentando los resultados de las pruebas de KMO y Bartlett. La primera mide la intensidad de relación entre las variables empleadas, mientras más cerca esté de 1 mejor relación se tiene y se podría optar por la reducción en la dimensionalidad de las mismas. Para confirmar esta acción se emplea el test de Bartlett el cual indica si el ajuste factorial (reducción de dimensiones) es apropiado, para ello se necesita que el coeficiente de Bartlett tenga un valor p menor a 0.05, adicionalmente con este test se puede determinar si los datos son ortogonales (independientes) o si siguen algún patrón de tendencia. Los resultados para este trabajo se presentan en la tabla 2 y se puede apreciar que se tienen evidencia significativa para inferir que hay una gran relación entre las variables (KMO = 0.922) y es válida la

aplicación del análisis factorial y que los datos son ortogonales (p-value < 0.05, en prueba de esfericidad de Bartlett).

Tabla 2. Prueba de KMO y Bartlett

Medida Kaiser-Meyer-Olkin de adecuación de muestreo	**0.922**
Prueba de esfericidad de Bartlet	
Aproximación Chi-Cuadrado	11,457.420
gl.	2485
Sig.	0.000

A continuación se pasa a revisar la matriz de varianza total explicada. Esta matriz presenta una lista de los autovalores de la matriz de varianzas-covarianzas y del porcentaje de varianza que representa cada factor. El factor se refiere a las dimensiones que resumen los ítems empleados para este estudio. Dado que González et. al. (2010) identificaron 7 dimensiones de medición de la calidad laboral indicadas en la sección 2 de este documento, de ahí que la tabla 3 recoge el nivel de varianza que se explica hasta el factor 7. Se puede apreciar que el porcentaje total de varianza que se explica es de 58% lo cual se considera aceptable para el objetivo de obtener una representación parsimoniosa de la calidad de ambiente de trabajo.

Tabla 3. Varianza total explicada

Factor	**Autovalores iniciales**			**Sumas de extracción de cargas al cuadrado**			**Sumas de rotación de cargas al cuadrado**		
	Total	% de varianza	% acumulado	Total	% de varianza	% acumulado	Total	% de varianza	% acumulado
1	28.016	39.459	39.459	27.601	38.875	38.875	8.290	11.677	11.677
2	4.089	5.758	45.218	3.695	5.204	44.079	7.012	9.877	21.553
3	2.755	3.880	49.098	2.389	3.365	47.444	6.683	9.412	30.966
4	2.591	3.649	52.747	2.188	3.082	50.526	6.349	8.942	39.908
5	2.429	3.422	56.169	2.001	2.819	53.345	4.943	6.961	46.869
6	2.132	3.003	59.172	1.711	2.410	55.755	3.953	5.568	52.437
7	1.987	2.799	61.971	1.594	2.245	58.000	3.950	5.564	58.000

Método de extracción: factorización de eje principal.

Finalmente se revisa la matriz de cargas factoriales, las cuales permitirán evidenciar que variables son relevantes para cada dimensión. Se considera como aceptables aquellos coeficientes iguales o superiores a 0.60. En la tabla 4 se resumen los elementos que cumplen con ese requisito, así como la denominación de cada factor a partir de los ítems que agrupa. Para una mejor identificación se ha remarcado con negrilla los ítems que corresponden a cada dimensión.

Tabla 4. Matriz de factor rotado

	Factor						
	1 Soporte Institucional	2 Bienestar logrado por el trabajo	3 Seguridad en el puesto de trabajo	4 Satisfacción por el trabajo	5 Desarrollo Personal	6 Integración en el puesto de trabajo	7 Administración del tiempo libre
SopIn5	.653	.140	.320	.097	.227	.082	.028
SopIn6	.684	.132	.281	.159	.135	.070	.152
SopIn7	.720	.085	.370	.109	.159	.022	.206
SopIn8	.628	.189	.170	.273	.099	-.001	.222
SopIn9	.723	.174	.149	.257	.130	.053	.187
SopIn10	.696	.133	.141	.246	.085	.125	.190
SopIn11	.693	.119	.184	.180	.083	.100	.162
SopIn12	.607	.123	.210	.260	-.006	.180	.144
SopIn13	.634	.099	.287	.205	-.033	.136	.146
SegTrab6	.198	.159	.616	.139	.219	.066	.208
SegTrab7	.200	.171	.608	.218	.020	.290	.078
SegTrab8	.231	.104	.606	.268	.069	.322	.099
SegTrab10	.206	.081	.701	.160	.194	.067	-.021
SegTrab11	.275	.043	.697	.054	.246	.008	.048
IngTrab1	.163	.294	.105	.183	.205	.612	-.016
IngTrab2	.313	.220	.212	.165	.216	.605	.107
SatTrab2	.159	.161	.069	.631	.227	.269	.140
SatTrab3	.155	.184	.121	.615	.151	.184	.068
SatTrab4	.283	.111	.142	.653	.154	.059	.140
BienTrab2	.129	.610	.104	.057	.087	.308	.191
BienTrab4	.258	.646	.061	.036	.068	.210	.208
BienTrab5	.160	.667	.073	.224	.129	.312	.208
BienTrab6	.163	.666	.046	.282	.150	.176	.086
BienTrab7	.073	.662	.137	.251	.120	.140	.060
BienTrab8	.133	.646	.293	.241	.172	.017	.085
BienTrab9	.103	.765	.126	.201	.228	.017	-.003
BienTrab10	.125	.655	.211	.288	.138	-.008	.130
BienTrab11	.140	.651	.192	.263	.264	.022	.014
DesPer4	.231	.217	.214	.244	.644	.209	.207
DesPer7	.119	.204	.188	.226	.746	.108	.156
DesPer8	.174	.192	.183	.257	.662	.128	.198
TLib2	.146	.202	.211	.086	.187	.095	.729
TLib3	.177	.176	.030	.148	.168	.150	.755
TLib4	.144	.154	.108	.174	.091	.044	.800
TLib5	.195	.142	.124	.138	.137	-.046	.696

Método de extracción: factorización de eje principal.
Método de rotación: Varimax con normalización Kaiser.
a. La rotación ha convergido en 8 iteraciones.

Los códigos de cada ítem obedecen a las preguntas que se desarrollan dentro de cada constructo. En González et. al. (2010) se muestra el cuestionario completo. Los contenidos que se sugieren para cada dimensión quedarían ordenados por factor y por elementos de la siguiente manera:

Soporte Institucional para el Trabajo
SopIn5: Recibo los resultados de la supervisión de mi trabajo como retroalimentación.
SopIn6: Mi jefe inmediato muestra interés por la Calidad de Vida de sus trabajadores.
SopIn7: Mi jefe inmediato se interesa por la satisfacción de mis necesidades.
SopIn8: Mi jefe inmediato se interesa por conocer y resolver los problemas de mi área laboral.

SopIn9: Cuento con el reconocimiento de mi jefe inmediato, por el esfuerzo en hacer bien mi trabajo.
SopIn10: Cuento con el apoyo de mi jefe para resolver problemas y simplificar la realización de mis tareas.
SopIn11: Cuando tengo problemas extra laborales que afectan mi trabajo, mi jefe está en disposición de apoyarme.
SopIn12: Recibo retroalimentación por parte de mis compañeros y superiores en cuanto a la evaluación que hacen en mi trabajo
SopIn13: En mi institución se reconocen los esfuerzos de eficiencia y preparación con oportunidades de promoción.

Bienestar logrado a través del trabajo

BienTrab2: El grado de satisfacción que siento con respecto a las dimensiones y distribución de mi vivienda, relacionándolos con el tamaño de mi familia es
BienTrab4: ¿Qué tanto percibo que mi trabajo es útil para otras personas?
BienTrab5: Disfruto usando mis habilidades y destrezas en las actividades laborales diarias.
BienTrab6: Cuento con la integridad de mis capacidades físicas, mentales y sociales para el desempeño de mis actividades diarias (vestir, caminar, alimentación, etc.)
BienTrab7: Cuento con la integridad de mis capacidades físicas, mentales y sociales para el desempeño de mis actividades laborales.
BienTrab8: Mi trabajo me permite acceder en cantidad y calidad a mis alimentos.
BienTrab9: Mi trabajo contribuye con la buena imagen que tienen la institución ante sus usuarios.
BienTrab10: Desde mi perspectiva, mi ingesta diaria de alimentos en suficiente cantidad y calidad es
BienTrab11: Es el grado de compromiso que siento hacia el logro de mis objetivos, con respecto al trabajo.

Seguridad en el Trabajo

SegTrab6: Considero que mi salario es suficiente para satisfacer mis necesidades básicas
SegTrab7: Considero que recibo en cantidad suficiente los insumos necesarios para la realización de mis actividades laborales es
SegTrab8: Considero que la calidad de insumos que recibo para la realización de mis actividades laborales es
SegTrab10: En mi trabajo se realizan campañas periódicas de salud
SegTrab11: En mi trabajo se cuenta con un área dirigida por un profesional para atender problemas de salud.

Satisfacción por el trabajo
SatTrab2: En relación con la duración de mi jornada de trabajo me encuentro
SatTrab3: Con respecto al turno de trabajo que tengo asignado me encuentro
SatTrab4: En cuanto a la cantidad de trabajo que realizo, mi grado de satisfacción es

Desarrollo Personal
DesPer4: Considero que el logro de satisfactores personales que he alcanzado se deben a mi trabajo en la institución.
DesPer7: Considero que el trabajo me ha permitido brindar el cuidado necesario para conservar la integridad de mis capacidades físicas, mentales y sociales.
DesPer8: Es el grado de compromiso que siento hacia el logro de los objetivos de la institución.

Integración al puesto de trabajo
IngTrab1: Grado de satisfacción que siento del trato que tengo con mis compañeros de trabajo
IngTrab2: Corresponde a la frecuencia que mi institución se respetan mis derechos laborales

Administración del Tiempo Libre
TLib2: Mi trabajo me permite cumplir con las actividades que planeo para cuando estoy fuera del horario de trabajo.
TLib3: Mis actividades laborales me dan oportunidad de convivir con mi familia.
TLib4: Mis horarios de trabajo me permiten participar en la realización de actividades domésticas.
TLib5: Mis actividades laborales me permiten participar del cuidado de mi familia (hijos, padres, hermanos)

CONCLUSIONES

A partir de la muestra obtenida se puede concluir que es factible la reducción de tamaño en las dimensiones del cuestionario de calidad de vida inicialmente propuesto por González, Hidalgo, Salazar y Preciado (2010). El tamaño óptimo debe incluir las 36 variables en lugar de las 71. Por otro lado se puede apreciar que los factores que más valoran los trabajadores para considerar como bueno su calidad de vida en el entorno laboral son: (a) soporte institucional y (b) el bienestar logrado por el trabajo. El primer factor representa a las atenciones que recibe de parte de su inmediato superior como filtro de valoración positiva así como retroalimentación constructiva que permita mejorar el desempeño. El factor bienestar logrado por el trabajo en cambio mide como el ingreso laboral encaja en el proyecto de vida unipersonal y familiar del trabajador, es decir, la capacidad que tiene para cubrir con sus necesidades básicas.

Las evidencias encontradas demuestran que la principal fuente de satisfacción pasa por la autorrealización del trabajador la que luego deriva al reconocimiento económico, por tanto esto es una clara señal para que la política organizacional esté encaminada en reconocer al trabajador en su dimensión humana y se lo ayude a crecer profesionalmente mediante la interacción constante y que su superación vaya de la mano con mejoras en la parte económica que le permitan sustanciar su proyecto de vida.
Queda pendiente el análisis de la intensidad de las relaciones entre los factores y la contribución que hace cada uno al constructo de calidad de vida, el mismo que puede ser validado a partir de estas evidencias con un diseño factorial confirmatorio o con un modelo de ecuaciones estructurales. Adicionalmente sería interesante profundizar, a partir de los resultados de este trabajo, en las diferencias de percepción de calidad de vida laboral entre niveles jerárquicos en las organizaciones.

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PLACE BRANDING PARA DETONAR EL TURÍSMO ALTERNATIVO EN MÉXICO

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RESUMEN

México carece de un correcto manejo de imagen para los sitios ubicados en zonas remotas sobre todo para aquellos con clara vocación turística alternativa, esto por: desconocimiento de la existencia de estos lugares, poca o nula información respecto de sus atractivos y riqueza natural, cultural e histórica, es claro comprender que un esfuerzo de estas magnitudes no debe prescindir de la participación activa de sus habitantes por un lado y de interés del sector privado y público en su conjunto, por lo que es imprescindible contar con el apoyo para el establecimiento de una estrategia de Place Branding orientada al Turismo Alternativo para promoverlo, de una constante presencia del Gobierno en sus distintos niveles (Federal, Estatal y Municipal). Este tema debe considerarse de gran relevancia cuando se cuenta con riquezas naturales, culturales e históricas como es el caso de México, tanto por sus características físicas, geológicas, geográficas, etc., en gran parte de su territorio cuenta con especies endémicas o en peligro de extinción; además, cuentan con un valor ecológico y económico importante derivado de la variedad de ecosistemas, por cuya razón resulta ser un lugar estratégico para la promoción de las actividades turísticas enfocadas a las actividades de turismo alternativo.

PALABRAS CLAVE*:* Turismo Alternativo, Branding y Desarrollo Económico

PLACE BRANDING TO DETONATE THE ALTERNATIVE TOURISM IN MEXICO

ABSTRACT

Mexico does not have a correct management of image to sites that are located in remote areas especially for those with clear vocation for alternative tourist practice, caused by ignorance of the existence of these places, poor information regarding their attractions and natural, cultural and historic wealth, an effort of this magnitude should not dispense with the active participation of its inhabitants and of the participation of the private sector and the public sector as a whole, so it is essential to count on the support for the establishment of a strategy of Place Branding oriented to the Alternative Tourism to promote it, the constant presence of the Government in its different levels (federal, state and municipal).This topic should be considered of great relevance when account with natural, cultural and historical features as is the case of Mexico, both by their physical characteristics, geological, geographical, etc., in a large part of its territory account with endemic species or in danger of extinction; in addition, they have an important ecological and economic value derived from the variety of ecosystems, by whose reason proves to be a strategic place for the promotion of the tourist activities focused on the activities of alternative tourism.

JEL: L830, M310, O180

KEYWORDS: Alternative tourism, Branding and Economic Development

INTRODUCCIÓN

En el País la actividad turística representa una de las labores prioritarias a nivel de derrama económica, por

lo que para México el sector turismo es considerado como uno de sus ejes económicos prioritarios, aunque se debe señalar el hecho de que le ha orientado hacia el turismo de masas, lo que ha traído como consecuencia la generación de una asimetría en términos de crecimiento económico en el propio país. El tema de preocupación para México ha sido en las últimas dos décadas el referente a desequilibrio en distribución de riqueza y oferta de trabajo en las entidades federativas que le componen derivado de las desigualdades económicas generado del apoyo irrestricto a los polos o ciudades de alto desarrollo turístico (de masas o gran turismo), tanto por parte del Sector público como del privado, lo que genera muy poco apoyo en términos de recursos económicos y sociales hacia el resto de las poblaciones a lo largo del territorio nacional. Lo anterior ha conllevado a que la afluencia turística se concentre en dichos polos de desarrollo dejando al resto del país y sus localidades sin oportunidad de ser conocido por los turistas, este problema conlleva que el flujo en algunos poblados con atractivos turísticos sea menor y en algunos casos nula. Este es el caso de las poblaciones con gran atractivo natural, cultural e histórico a lo largo del territorio nacional. Al parecer una de las principales causas de tal desequilibrio o desigualdad generada está en el hecho de que se carece en el país de una proyección o correcto manejo de imagen de los sitios anteriormente mencionados, derivado en primer instancia del desconocimiento de su existencia, de sus atractivos y riqueza natural, cultural e histórica; no se debe prescindir que el éxito o fracaso de un sitio turístico no solo emana de la participación de sus habitantes sino del interés de la iniciativa privada y el sector público en su conjunto. Por tanto es primordial contar con el apoyo para el establecimiento de una estrategia para promover y dar conocer estos sitios por parte del Gobierno en sus tres niveles (Federal, Estatal y Municipal) de forma tal que el establecimiento de dicha estrategia contemple en todo momento las características particulares tanto naturales, físicas, sociales y culturales de cada región, brindando así oportunidad de participación en los mercados a los pequeños empresarios o emprendedores de las comunidades en comento.

REVISIÓN DE LITERATURA

El sector turismo no es la excepción cuando se habla de la aplicación de la herramienta del branding como estrategia de marketing para posicionar territorios, ciudades, zonas urbanas y rurales. De forma tal, que los modelos desarrollado para determinar potencialidades y ventajas comparativas no logran su cometido si la información emanada de los mismos no se utiliza en el desarrollo de estrategias de marketing para posicionar los sitios con potencial, en este supuesto entra el Place Branding. De hecho el objetivo primordial del desarrollo de las marcas turísticas es en todo momento el posicionar, una zona o territorio como turístico y poder hacer del conocimiento del mercado aquellos recursos que le otorgan al mismo una ventaja competitiva, estos casi siempre son coincidentes con recursos territoriales básicos. Por esta razón se argumenta que el marketing, el turismo y el territorio van de la mano (Mundet, 1996). Actualmente se habla de marcas turísticas de distinta escala que, apoyándose en microproductos, dispersan y diluyen el verdadero producto (Cisneros, 1990). En la aplicación de los anterior tenemos como ejemplo el trabajo desarrollado por Morant y Monfort en 1992, donde la estrategia parte del sugerir o recomendar destinos bajo una misma marca que englobe o integre un amplio territorio, dejando en el caso que existiesen aquellas marcas que particularizarían las singularidades de algunos sitios en concreto. Lo anterior se concretó en una acción estratégica aplicada al turístico valenciano como diferente y diferenciado ante los competidores y clientes, estas referencias parten de un exhaustivo trabajo de promoción y señalización que otorgue un status de modernización dentro del propio sector turístico en la región, logrando así la articulación del espacio turístico en común para todo la región Valenciana.

Como un punto importante a señalar en la aplicación del place branding en el Turismo, es el hecho de que existe muy poca sistematización en el propio proceso para crear o elaborar las marcas. De hecho como lo señala Cerviño (1998) la importancia recae en mayor manera sobre un buen diseño o un ocurrente base-line, esto es, debe considerarse este punto como la última fase de un proceso que empiece por establecer un modelo, más o menos singular, de desarrollo turístico. Algunos de los modelos que se han aplicado al Branding en distintas regiones son los siguientes:

Modelo de Gunn (1972): se basa en la formación de la imagen del destino de forma de construcción mental que se cimienta en el proceso evaluativo de la información que se posee de dicho lugar por distintos medios; las relaciones y sinergias entre la marca turística y la imagen del destino.

Modelo de Baloglu y McCleary (1999): Formación de la imagen-destino. La imagen que da un destino turístico no se deriva únicamente del resultado de las acciones de marketing, comunicación o promoción como componente cognitivo; además existe un componente afectivo necesario para poder entender los modelos que interrelacionan marca con destino turístico. Parten de la existencia de tres niveles de evaluación de la imagen: cognitivo, afectivo y global (Gunn, 1972). Cuando se habla de un aspecto de orden cognitivo concretamente estamos hablando del valor de los caracteres físicos del destino, mientras que el afectivo está determinado por valores más motivacionales (Hanyu, 1993: 161). Al crear esta percepción o imagen global en el aspecto cognitivo hablemos de una imagen que se integra por la sumatoria de las evaluaciones tanto cognitivas como afectivas (Stern y Krakover, 1993).

Modelo de Ekinci y Hosany (2006): Personalidad del Destino. Basan el modelo en desarrollar estrategias de marketing, con la creación y gestión de un destino en base a su personalidad como fórmula de posicionamiento y diferenciación efectiva. Ekinci y Hosany señalan que la percepción que genera una personalidad de destino dada, es atribuible a tres dimensiones: Sinceridad, entusiasmo, y convivencia. Su modelo a su vez arroja como resultado que dicha personalidad de destino genera un impacto positivo en lo que a imagen percibida se refiere y a su vez, en la intención de recomendar por parte del usuario.

El modelo sugiere que todo destino tiene que contar con una personalidad suficiente para diferenciarse del resto, así como con los valores necesarios que logren en el turista la experiencia tal que lo lleve a recomendar su visita. Todo destino si se lo propone puede incrementar el impacto positivo de la imagen generada sobre las intenciones del turista de recomendarlo haciendo uso de las características de su personalidad más relevantes haciendo uso de estrategias de marketing centradas en este propósito.

Este modelo fue aplicado y probado en el desarrollo empírico llevado a cabo por Lin y Huang (2009) en el cual establecen un modelo para evaluar la posición de la imagen de los turistas hacia determinado destino. Este trabajo logra aportar un bagaje de información para quienes trabajan y desarrollan de forma constante marketing turístico, con miras a establecer o generar ofertas que se dirijan o adapten a las necesidades de los mercados de destino basándose en el posicionamiento y la segmentación del mismo.

Modelo de Boo, Busser y Baloglu (2008): Se enfocan el destacar dos rubros por demás importantes, estos son la lealtad por la marca y el segundo el propio destino turístico, este modelo se desarrolla en torno a la conceptualización de valor dado por el cliente y la apreciación del mismo con respecto a la marca, así como a su vez, a la influencia que genera el ambiento o entorno de destino. Este Modelo busca principalmente aplicar tanto el concepto de valor de marca generado por el cliente y la evaluación del destino en un proceso integrador. El Modelo de Boo, et. al. sirve de base para el trabajo desarrollado por Prayaq y Ryan (2011) que gira en torno a la evaluación del modelo teórico bajo la hipótesis de que las relaciones entre las siguiente variables: imagen de destino, apego al lugar, implicación personal y satisfacción del turista. El supuesto de dicho trabajo gira en torno de que esta variables son quienes generan la lealtad de los turistas, pero dicha correlación está determinada a su vez por los niveles de satisfacción de los mismos.

Modelo de Qu (2011): Integración de los conceptos marca e imagen de destino Este Modelo pretende acercar las dimensiones de marca e imagen del destino turístico. Explica que la imagen de una marca-destino es un conjunto multidimensional que es influido a su vez por el conocimiento y percepciones o

sensaciones afectivas que de manera holística afectan al comportamiento turístico. Explica que estos conceptos pueden (bien manejados) influir en el comportamiento del consumidor en mercados turísticos competitivos y globales, esto obliga a los destinos turísticos a establecer una fuerte imagen de marca con la intención de fidelizar y aumentar los turistas del segmento de mercado que sean del interés. Este modelo establece la necesidad de generar una imagen única como componente innovador de las asociaciones de marca de destino. Establece que las imágenes globales de los destinos fungen como mediador entre sus asociaciones de marca y el comportamiento del turista en el futuro involucrando las decisiones de volver a visitarlo y por supuesto poder recomendar el sitio.

Este modelo sirve como cimiento para la investigación de Reza, Shekarchizadeh y Samiei (2011) que calcula el efecto de la marca de destino sobre las actitudes de los turistas. Dicho estudio concluye que se necesita fortalecer las lealtades de los visitantes hacia la marca basando dicha estrategia en mejorar servicios de calidad internos de las organizaciones e instituciones turísticas, así como la eficacia en las comunicaciones de marketing. Es preciso señalar que estos modelos expuestos hacen hincapié en el hecho de que la marca influye de manera directa en la percepción que los consumidores poseen sobre el precio, pero existe a su vez una relación inversamente proporcional entre el precio y la reputación del destino, de forma que la percepción del precio disminuye a la vez que aumenta la reputación del destino. (Erdem *et al*., 2002). Se dice que el concepto de marca en el sector turístico está inmerso en proceso constante y complejo de adaptación orientado al cliente. La complejidad de la marca en un sector como es el turismo es que se trata de un producto intangible por lo que el turista no cuenta con la capacidad de probarlo hasta estar inmerso en el destino mismo. (Eby, Molnar y Cai 1999:55)

El concepto del Marca en el turismo para Blain et al. (2005:337), radica en el grupo de actividades de marketing orientadas a consolidar y dar sostén a la generación de un nombre, símbolo o cualquier otro gráfico que permita darle identidad a un destino, que cumple con la función de transmitir continuamente la expectativa de una experiencia relacionada concretamente con ese lugar, esto sirve para consolidar y reforzar de manera emocional la conexión entre turista y destino, lo anterior si se trabaja de forma adecuada le permite reducir costos y riesgos al consumidor. Es importante considerar estos modelos para poder generar una estrategia que permita la elaboración de un Modelo de Place branding orientado a lugares aislados para el fomento del turismo alternativo, por lo que esta será una propuesta para en base a la información teórica sobre el branding orientado al turismo se pueda aplicar no solo a grandes ciudades o desarrollo de turismo convencional, sino que pueda ser utilizada dicha herramienta de marketing estratégico para detonar y darle una identidad que logré posicionar a localidades con potencial para el turismo alternativo en la mente del turista que gusta de este tipo de experiencias.

METODOLOGÍA

Para lograr dilucidar y definir una estrategia para la construcción de un Modelo de Place Branding orientado al turismo alternativo aplicable a localidades con potencial para el mismo a lo largo de México, se partirá del enfoque que otorga el método comparativo y deductivo partiendo en primer instancia de los modelos y teorias expuestos en el apartado anterior de revisión bibliografico para posteriormente realizar una análisis de los pros y contras de cada una de estas propuestas eleborando un esquema bajo el formato FODA para identificar aquellos rubros que se considere importante destacar y desechar aquellos que no aporten al objeto del presente documento. El análisis de dichas características no debe alejarse de la la finalidad de lograr posicionar como Marca propia las localidades haciendo uso y sobre todo destacando el potencial y competitividad turística que representan dichas poblaciones considerando solo aquellos que realmente representen una posibilidad a detonarse en materia de turismo alternativo, este Modelo de Place Branding se determinaría tomando en cuenta cada uno de los tres principales tipos de turismo que considero pueden ayudar a las poblaciones a generar sus propios ingresos y sobre todo, por la gran riqueza natural, histórica y social de los lugares. estos rubros son el turismo rural, el ecoturismo y el turismo de aventura. Es importante destacar que se ve necesario el análisis y propuesta de una metodología que permita destacar las

riquezas de México, no olvidando que estas son vastas, por sus características físicas, geológicas, geográficas, etc., en gran parte de su territorio cuenta con especies endémicas o en peligro de extinción; además, cuentan con un valor ecológico y económico importante derivado de la variedad de ecosistemas, por cuya razón resulta ser un lugar estratégico para la promoción de las actividades turísticas enfocadas a las actividades de turismo alternativo.

México no solo cuenta con una gran riqueza natural en su territorio, además posee un importante capital humano, este esta representado por las diferentes poblaciones a lo largo del territorio nacional; sin embargo, a pesar de estos y otros múltiples factores que pudiesen llevar a considerar que hay potencialidad para el desarrollo de la actividad turística alternativa, no existe en términos prácticos forma de determinar tal cuestión por lo que se hace palpable la necesidad de desarrollar una metodología que permita determinar dicha viabilidad sobre todo para pequeñas localidades y sitios Es importante sobre todo en un contexto donde "la satisfacción aumenta la repetición de la visita, crean buenas criticas y generan una imagen positiva del destino elegido. Estos seguimientos en la medición de la satisfacción del turista y la toma de decisiones, tienen un impacto económico, sociocultural y ambiental" (Cruz, et. al., 2015 pg.91). Es importante destacar que los Modelo de Place Branding se orientan con regularidad a ciudades y/o entidades en su mayoría urbanas, y si bien existen algunas propuestas para el Branding en lugares remotos no hay en general un Modelo de Place Branding orientado en las dos vertientes que pretende el presente trabajo: primero, que englobe y destaque un Modelo para fomento del turismo alternativo en su conjunto: (Turismo Rural, Turismo de Aventura y Ecoturísmo) y, segundo, que se generé un Modelo de Place Branding para pequeñas localidades como centro de atractivos turístico.

RESULTADOS

Habiendo realizado el análisis correspondiente de las distintas propuestas de place branding que actualmente se han aplicado en algunas regiones a nivel global y llevado a cabo la aplicación del método comparativo-deductivo a cada una de ellas, se llegó a la generación de la estrategia para la lograr generar una metodología a aplicar para lograr establecer un Place Branding para Turismo Alternativo en México.
El método más adecuado para dicha propuesta de investigación es Mixto, esto debido a que se realizaran trabajos de sensibilización con los pobladores lo que implica un trabajo de lo que se llama investigación exploratoria o lo que es lo mismo cualitativa, por otro lado una vez realizado esto también el branding involucra obtener datos concretos de los posibles turistas nacionales, internacionales, de negocios y por supuesto de los residentes de las localidades aledañas a los oasis.

El proceso propio del branding establece herramientas que van al análisis de variables desde un enfoque inductivo (de lo particular a lo general) ya que parte desde la premisa de cómo perciben los lugares donde habitan los pobladores para a partir de ahí derivar la estrategia a implementarse, por otra parte, no todas las localidades podrán ser sujetas o podrán participar del branding place por lo que se hará uso de herramientas cualitativas para medir y determinar cuales son las más adecuadas para dicho trabajo. Por esta razón se señala el método mixto como el ideal para esta investigación en comento. Para el análisis y determinación del modelo de branding más adecuado para México, este debe basarse principalmente en el hecho de que el proyecto se orienta al desarrollo de las actividades relacionadas al Turismo Alternativo (Turismo Rural, Turismo de Aventura y Ecoturismo) de las distintas localidades asentadas a lo largo del territorio nacional en cualquier entidad geográfica, dicha labor en dos vertientes, la primera en relación al análisis de las variables endógenas naturales de las mismas determinando así cuales son sus potencialidades, y por otro lado, un breve análisis de las variables exógenas, haciendo uso de la información a través de herramientas cuantitativas que nos dirán cuáles de estos sitios cuentan con las características que los hagan competitivos en cuantos al desarrollo de negocios de turismo alternativo se refiere. La propuesta pretende establecer una metodología agregada general que evalúe los modelos más adecuados de branding de cualquier sitio para

desarrollar o albergar actividades relacionadas al Turismo Alternativo, pero que a su vez se componga de tres componentes del llamado turismo Alternativo, esto es analizando y evaluación para el Turismo Rural, Ecoturísmo y Turismo de Aventura respectivamente.

Se propone realizar una labor de campo que lleva una secuencia que permita obtener alguna información valiosa, esto se realizará con un trabajo de Investigación Territorial Comunitaria de cada uno de los perímetros que ocupan las distintas poblaciones seguido de una análisis o Plan hídrico para el manejo sustentable del agua (que en este estado es escaso) esto a pesar de que se esté hablando de localidades ubicados de forma cercana a lugares con cuerpos de agua debe ser medido para no sobresaturar los mantos acuíferos. Una vez realizada la investigación exploratoria se debe proceder a plasmar la información derivada de la misma para medir las probabilidades de los distintos sitios o poblaciones sujetos a estudios. Dicho sea de paso, la metodología a emplear debe fungir como un instrumento para orientar las decisiones de politica pública hacia el tipo de actividades que se deberá fomentar en tales regiones en materia de inversión (esto en cuanto al Sector Público), y por el lado de la Iniciativa Privada será una herramienta que le permita al inversionista privado o en el mejor de los casos a los emprendedores locales o comunitarios, saber donde su dinero tiene mayor probabilidad de redituarles beneficios al tener en claro el tipo de vocación de cada uno de los lugares donde se aplique.

Como se puede apreciar en la parte de investigación exploratoria se trabajara con herramientas propias de este proceso para conocer de forma detallada como viven los pobladores de estos lugares, esto se lograra aplicando las siguientes herramientas: La observación, las entrevistas a profundidad, sesiones de grupo o grupos de enfoque (con los residentes o pobladores de las comunidades), Método Delphi (Grupos de enfoque con expertos que permitan valorar cada actividad de turismo de acuerdo a su experiencia) e investigación antropológica (convivir con los pobladores a fin de desentrañar sus formas de vida para poder valorarlas perse). Como se puede apreciar todas estas aproximaciones son subjetivas y para que puedan otorgar información relevante serán en algunos casos concretos desarrolladas por expertos en cada una de las áreas que involucra. Por otra parte una vez terminada la investigación exploratoria se procede a la aplicación de las encuestas y cuestionarios que nos aportarán datos duros sobre las distintas percepciones, niveles de ingreso, intereses, gustos, preferencias, y demás detalles necesarios para medir el impacto que representan estos sitios para los distintos grupos de consumidores, de esta forma ya procesada la información, análizada y evaluada, se podrá determianr el mejor tipo de modelo de branding para ayudar a estas localidades a generar una imagen para proyectarse no solo a niveles locales y regionales, sino mas bien, lograr una proyección y valoración de los mismos a nivel internacional.

De todos es sabido el hecho de que el Place Branding se ha considerado como un recurso muy socorrido para manejar diseños de imagen en el sector turismo, en el caso concretamente de destino turisticos muy definidos y orientados al Gran turismo. La presente investigación pretende esquematizar una estrategia a seguir para lograr en un meidano plazo construit un Modelo de Place Branding que contemple por un lado la información derivada de la investigación exploratoria que le de robustes y fortaleza a la propuesta en comento para detonar en las localidades mexicanas con potencial como sitios de interés para la práctica de actividades de turismo alternativo, esto permitirá por un lado contribuir con el desarrollo local de las comunidades inmersas en las distintas actividades (turismo rural, ecoturismo y turismo de aventura), y por otro, contribuye al desarrollo sustentable y preservación de los recursos que en estos ecosistemas subsisten.

CONCLUSIÓN

El presente trabajo es el primero de una serie de desarrollo teórico-prácticos para la construcción de herramientas capaces de desarrollar para México una propuesta de Place branding orientado a la promoción del turismo alternativo (Turismo Rural, de aventura y ecoturísmo) en las poblaciones donde no se alberga el gran turismo, pero que si pueden albergar otros tipos alternativos de esta actividad, todo esto con la finalidad de servir para llevar a cabo una política de desarrollo sustentable, social, económico, ambiental y

natural. Esta política servirá como detonador del desarrollo rural en la región, basado en un enfoque orientado a la innovación en el campo productivo y social de las comunidades, atendiendo a la conservación tanto patrimonial y sustentable de las mismas.

Esta propuesta de Modelo basado en resultados de estudios científicos anteriores para el mejoramiento de la calidad de vida de las zonas rurales como es el caso de medir las situaciones particulares que viven sus pobladores y como esto impacta en el medio ambiente, para ello se aplica metodología que conlleve el desarrollo sustentable, aunado a esto se derivarán desarrollarse publicaciones científicas sobre los resultados en materia de desarrollo sustentable; en este rubro se sitúa el desarrollo de un método para determinar la estrategia de Place Branding adecuado basándose en el potencial y competitividad turística para actividades de turismo alternativo, tema que actualmente no posee una estrategia de diseño de marca. Esta estrategia pretende contribuir al crecimiento desarrollo económico al incentivar por una parte el incremento de la afluencia turística a las poblaciones con potencialidad al contar con una Modelo de Place Branding que sirva de estrategia para posicionar a dichas localidades como Marca destino para el desarrollo de actividades turísticas alternativas, incentivando en el Mediano y largo Plazo la producción y comercialización de los productos regionales, bajo las normativas oficiales vigentes, incrementando el valor agregado de los mismos, inclusive detonar procesos de manufactura que usen de insumos al menos en su mayoría los productos regionales o del entorno.

Este tipo de trabajo pretender en todo momento el concientizar a los pobladores y por otra a los visitantes en la importancia de la conservación de los recursos naturales y el entorno que engloba las actividades productivas amigables con el mismo, sin duda junto con los impactos sociales y económicos esto es lo mas destacado del proyecto, sin embargo para evitar que la parte social-económica absorba y termine por destruir el medio ambiente, se pretende utilizar el esquema de desarrollo sustentable y ecológico para la región lo cual permite detonar las actividades sin comprometer el medio ambiente o recursos naturales a las generaciones futuras. Aunado a esto, cabe destacar que se contribuirá a la reconstrucción escénica del lugar, principalmente para la detonación de actividades de turismo alternativo, cuyo concepto permite explotar el medio ambiente sin deteriorar al mismo, o generar un impacto que la biosfera no pueda remediar en el plazo inmediato, permitirá principalmente, la conservación de flora y fauna regional, y en varios casos la reforestación de zonas en que se ha perdido o deteriorado el medio. En gran Medida en estos puntos estriba la riqueza de la presente propuesta que busca contribuir al desarrollo holístico en el País incentivando la participación de los actores económicos principales en toda sociedad, sector público, privado y académico.

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PROYECTOS ESTRATÉGICOS DEL PUEBLO MÁGICO DE LORETO: VISIÓN DE LOS EMPRESARIOS

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RESUMEN

La proyección del sector empresarial sobre cualquier destino turístico, es clave para el desarrollo económico y bienestar de la población. Por ello, en este trabajo se presenta la postura de la iniciativa privada y agentes económicos, sobre las próximas inversiones en proyectos estratégicos para el destino del Pueblo Mágico de Loreto, ubicado en Baja California Sur. También se rescata la opinión del turista respecto a este destino turístico, emitiendo una evaluación de ciertos atributos, basados en la metodología de la Secretaria de Turismo. Lo anterior, puede permitir conducir el destino turístico de Loreto a ofrecer un mejor servicio a los turistas.

PALABRAS CLAVE*:* Turismo, Competitividad y Empresa

THE MAGIC TOWN OF LORETO STRATEGIC PROJECTS: VISION OF ENTREPRENEURS

ABSTRACT

The projection of the business sector on any tourist destination, is key to the economic development and well-being of the population. Therefore, this paper presents the position of private initiative and economic agents on upcoming investments in strategic projects for the fate of the magical town of Loreto, located in Baja California Sur. The paper rescues the opinion of tourists to this destination, by issuing an assessment of certain attributes, based on the methodology of the Ministry of tourism. This may allow lead the tourist destination of Loreto to offer a better service to tourists.

JEL: O11, O14, O44, O50

KEYWORDS: Tourism, Competitiveness and Enterprise

INTRODUCCIÓN

Loreto es considerado un punto de desarrollo económico y turístico importante en la región. Su desarrollo turístico fue impulsado en 1974 con la creación de los Centros Integralmente Planeados y a partir del 14 de junio de 2012 fue declarado Pueblo Mágico. Actualmente se encuentra dotado de una importante red de infraestructuras y equipamientos entre las que se encuentran el aeropuerto internacional, una estación telefónica, sub-estación eléctrica, planta de tratamiento de aguas negras y un sistema de vialidades (SECTUR, 2014). La ubicación y características de Loreto resultan ideales para el desarrollo turístico, ya que presenta enormes extensiones de playas y zonas en estado natural. El turismo es una de las principales actividades de este Pueblo Mágico. Esto se debe en gran medida a la presencia de una variedad de atractivo natural y cultural. Sumado a ello, la fundación de un Centro Integralmente Planificado a finales de los 70´s y el decreto de Pueblo Mágico en 2013, han favorecido el desarrollo de dicha actividad (CESTUR, 2012)). Luego de una baja sostenida de la afluencia turística a raíz de la crisis de 2008, a partir de 2010 este puerto

inicia una recuperación paulatina. Cifras de 2011, indican que Loreto recibió 45, 816 turistas que se alojaron en establecimientos de hospedaje; de los cuales, el 12% se alojó en establecimiento de cinco estrellas, el 39%, 32% y el 17% en establecimientos de cuatro, tres y dos estrellas, respectivamente (SECTUR, 2012). Datos de la Secretaría de Turismo Estatal de Baja California Sur, indican que la llegada de turistas al destino de Loreto a establecimientos de hospedaje se ha incrementado del 2010 al 2013 en 19.05% en dicho periodo. De los cuales el turismo nacional ha disminuido en dicho periodo en 4.95%, pero el turismo internacional se ha incrementado en 240.80% del 2010 al 2013. Alcanzando en el último año los 25,216 turistas extranjeros, sin embargo, existen las condiciones para incrementar dichas estadísticas para este destino turístico.

Parte importante del estudio es la opinión y evaluación de los agentes estratégicos del Pueblo Mágico en materia de competitividad y de la actividad turística en general durante el año 2014. Por ello, el objetivo de este trabajo es conocer la opinión de los empresarios, representantes de cámaras empresariales y sector público sobre la actividad turística de Loreto, para obtener los proyectos estratégicos, así como contrastarlo con la opinión de los turistas en el periodo 2014. Ello con el apoyo de la metodología que propone la Secretaría de Turismo (SECTUR) en las Agendas de Competitividad de Destinos Turísticos (ACDT) de México. Dicho estudio implicó la aplicación de entrevistas, foros de trabajo y reuniones con el Comité de Pueblo Mágico, donde se obtuvieron hallazgos relevantes. Algunos de ellos fueron: Insuficiente promoción de los atractivos culturales; Falta de un atractivo diferenciador con relación a otros destinos turísticos del estado; Falta de una mayor vinculación de las actividades del Comité del Pueblo Mágico con las acciones de los empresarios; Poco sentido de pertenencia de los empresarios y pobladores respecto al Pueblo Mágico; Incremento en la demanda y escasez del recurso agua; Ineficiente manejo de basura y aguas residuales; Establecimientos de alojamiento temporal carentes de eco-certificaciones; Falta de inspección y vigilancia de la normatividad ambiental vinculada a los recursos naturales del destino; Carencia de módulos de información turística en los principales puntos del destino; Desorganización existente en las asociaciones comerciales del municipio; Poca oferta de servicios y productos de calidad en el Pueblo; Ausencia de Capacitación que hace del recurso humano poco competente; entre los más relevantes. El trabajo se encuentra estructurado en cinco partes, la primera muestra la introducción al tema, la segunda el marco teórico, en seguida la metodología utilizada, cuarto los resultados y la ultima sección las conclusiones.

REVISIÓN DE LITERATURA

Para entender el contexto de desarrollo del Pueblo Mágico de Loreto y su impacto sobre el sector empresarial, es necesario abordarlo considerando a la teoría de la globalización y la competitividad. La teoría de la globalización bajo las críticas a las teorías de modernización y dependencia (Jiafeng, 2009) y llega a consolidarse en los noventas. Según Kung (2011) interpreta que para la Organización de Cooperación y Desarrollo Económico (OCDE) la globalización es un proceso donde los mercados y la producción se encuentran cada vez más interrelacionados, por el dinamismo de los bienes, los capitales y la tecnología. Aunque para Harris (2006) es más que una interacción entre naciones, pues llega a ser más fuerte, como el reemplazo de las economías nacionales por el surgimiento de una economía global. Desde el punto de vista económico la globalización se entiende como un proceso de integración entre países donde transitan los capitales, trabajo y mercancías (Torres, Romero y Cruz, 2015; Torres, 2011). Sin embargo, podríamos seguir enlistando una serie de definiciones, pero Jones (2006) especifica que la globalización puede tener diferentes expresiones que pueden versar desde la economía, administración, geografía y sociología. Pero lo que observamos de puntos en común, son la integración e interdependencia de las naciones. Dicha expresión de la globalización se manifestó según Torres (2011) en los cambios en la informática y telecomunicaciones, el avance y flexibilización de nuevas tecnologías, la descentralización de los procesos productivos, cambios en la planeación y acumulación de capital, flexibilización de los mercados, las zonas de libre comercio y división del trabajo.

De lo anterior, resultan las principales características de la globalización para alcanzar el desarrollo (Puerto, 2010), pues los sistemas de comunicación resultan imprescindibles para la interacción entre naciones y empresas, los cuales son derivados de una intensa movilidad de recursos económicos para lograr avances tecnológicos. En este sentido, hemos visto que a consecuencia de ello el ambiente y transacciones de bienes, capitales, aspectos culturales, recurso humano y tecnología entre entidades, han sido más accesibles y fáciles de lograr. Y es que Jiafeng (2009) comenta que la globalización pone más atención en el desarrollo y cambios en los problemas globales, los cuales llegan a repercutir en los países y regiones. Para Harris (2006) otra característica importante de la globalización es la descentralización de poderes y finanzas en las regiones, y que ha producido nuevas economías de gestión. Facilitando con ello, la creación de políticas públicas mismas que coadyuvan a la solución de problemas específicos de las regiones. Esta teoría ha sido una de las más controvertidas de la historia contemporánea y que plantea muchos retos a las empresas y países. Puerto (2010) identifica algunas de estos retos y tienen que ver con la implementación de estrategias que impidan la pérdida de competitividad, además de la exigencia de mayores niveles de eficiencia y productividad.

Más aun, una exigencia por mejorar la calidad de los bienes y servicios, y el fomento a las inversiones en las empresas (Ruiz, González, Juárez, Cruz P., Cruz G., 2015). Estos retos planteados en la teoría de la globalización, son enfocados para que tanto la gestión de las naciones, regiones o instituciones, busquen estrategias de desarrollo para mejorar la competitividad en la sociedad (Ruiz, 2015). La competitividad desde el punto de vista turístico lo podemos entender como la capacidad del destino turístico para atraer viajeros e inversión en infraestructura y equipamiento turístico. Lo cual impacta en el arribo de visitantes y puede generar mayor dinamismo de divisas (SECTUR, 2014). Así mismo, Torres, Romero y Cruz (2015) comentan que esta variable considerada a nivel de política pública, puede tener amplios alcances en las localidades que promueven el crecimiento inmerso en la globalización. Por otro lado, Romero, Torres y Mancilla (2015) especifican que la competitividad tiene alcances y mediciones ampliamente utilizadas en la vida de los negocios, y que esta es considerada como parte de las estrategias de la globalización que va más allá de una teoría (González y Ruiz, 2015), sino una estrategia de las naciones. Para Porter (2008) la competitividad está determinada por la productividad y es definida como el valor del producto generado por una empresa, por una unidad de trabajo o de capital. En este sentido, una vez puesta la base teórica a continuación presentaremos la metodología empleada en esta investigación.

MATERIALES Y MÉTODOS

La metodología del trabajo se divide en dos momentos, una de ellas es el análisis y la contabilización de la percepción de los empresarios, respecto al Pueblo Mágico de Loreto, ello parte de la metodología de las Agendas de SECTUR (2014). En este caso, las herramientas de apoyo fue la realización de un Foro Empresarial en Loreto, con la representación de los titulares de las cámaras empresariales, organizaciones no gubernamentales, asociaciones, empresarios independientes, sector gobierno y sector educativo. Otro instrumento de apoyo fue la aplicación de encuestas en Loreto, donde el marco muestral eran los empresarios, utilizando un muestreo probabilístico aleatorio. La segunda sección consistía en comparar la opinión del turística con la percepción del sector empresarial. Ello consistía en medir el perfil y la calificación del turista que se hace con un enfoque de tipo cuantitativa, donde el marco muestral son los visitantes (Turistas y Excursionistas) mayores de 18 años de edad que hayan tenido contacto con los servicios del destino de Loreto en B.C.S. (al menos deben haber estado 3 horas en el lugar). A los cuales se les aplica una encuesta en principales puntos de afluencia de manera personal. En este caso, los principales puntos de afluencia fueron las playas públicas, malecón, la zona centro y el corredor artesanal que está en el centro. Utilizando el muestreo probabilístico sistemático. Y considerando variables nominales, de escala, ordinales y de intervalo. Ello parte de la metodología similar implementada y sugerida por SECTUR en el 2012. El cuestionario aplicado es estructurado de aproximadamente 10 minutos de duración. Donde están consideradas las áreas de perfil del turista, perfil del viaje, tipos de contratación de servicios, nivel de satisfacción y gasto de viaje.

Estos aspectos están comprendidos en 24 reactivos y cuyos resultados corresponden al segundo semestre del año 2013. Los puntos de afluencia para realizar el levantamiento de campo son zonas de playa, marinas, centro y/o en zonas de afluencia de la ciudad con alto tránsito. Según la determinación del tamaño de muestra con un margen de error: +/- 5.6% por destino turístico al trimestre, y de+/-2.8%anual, se realizaron 100 entrevistas efectivas en promedio por mes, con una distribución de 25 entrevistas aproximadas por semana levantadas en un mínimo de 3 días a la semana (en promedio se realizarán de 8 a 9 entrevistas por día). Una vez realizada la encuesta a turistas nacionales y extranjeros, se procede a codificar y establecer reacciones entre variables, ello con miras a conocer el grado de satisfacción de los turistas que visitaron Loreto. Para ello, se aplicará una fórmula para calcular el índice establecido por la Secretaría de Turismo Federal para el desarrollo del estudio. El índice de satisfacción se elabora con las respuestas a cada uno de los reactivos de satisfacción que pueden ser: excelente, bueno, malo y pésimo. La fórmula del Índice de Satisfacción (IS), considera una escala de 0 a 10 a partir de las 4 posibles respuestas (excelente, bueno, malo y pésimo) y se expresa:

$$IS = [5 + \{0.05 * (\beta - \mu)\} + \{0.025 * (\pi - \theta)\}] * 10 \qquad (1)$$

Se refiere:
IS = Índice de satisfacción
β = % Excelente
μ = % Muy malo
π = % Bueno
θ = % Pésimo

Es importante mencionar que la experiencia general del proceso de trabajo de campo y análisis, la parte de levantamiento de encuestas fue gratificante por conocer en forma directa la percepción del tusita, sus sugerencias y en algunos casos malestar por experiencias muy particulares. El equipo de levantamiento de la información tuvo un mayor sentido de pertenencia al destino turistico y se mostró preocupado por contribuir a la mejora de los servicios turisticos. A continuación presentamos los principales hallazgos del estudio.

RESULTADOS

Una vez analizada la información estadística del sector turístico en Loreto, se encontró que al año 2013 arriban al destino 90,190 turistas de los cual es 64,974 son de procedencia internacional y solo 25,216 nacionales (Tabla 1). Los datos indican que la afluencia de pasajeros vía aérea son 58,256 al único aeropuerto del destino. Loreto tiene 31 establecimientos para hospedaje con 878 cuartos de hotel, y donde existe una estadía promedio de 1.84 y donde al año 2013 se registra una ocupación hotelera de 26.39. Así mismo, existen 28 establecimientos de alimentos y bebidas, espacio de marinas turísticas 10 y arribo de mega cruceros y cruceros eco turísticos 5,749. Derivado del foro de consulta empresarial con los principales actores del destino de Loreto, se obtuvieron los siguientes resultados. Datos de la Tabla 2, muestran que después de haber trabajado en el Foro de Consulta Empresarial en Loreto, en mesas de discusión por tema, se llegaron a analizar, discutir, evaluar y proponer 18 proyectos que puedan ser claves para el crecimiento del destino turístico. Entre ellos podemos apreciar que estos van desde mejorar la imagen del centro, áreas de malecón, proponer marketing de capital natural, planta de tratamiento de residuos sólidos, capacitación al sector empresarial, módulos de información turística, museo de la ballena, señalización, entre otros. En la Tabla 2 se consideran 5 factores a evaluar y el financiamiento de recursos, entre ellos se encuentran el mercado, la factibilidad, la sostenibilidad, el impacto en el destino y la gestión. Dicha evaluación la ponderan los actores en una escala de 1 a 5, donde 5 es la máxima prioridad. Y como podemos apreciar que los cuatro proyectos principales son: la imagen del centro histórico, marketing del capital natural, una planta de tratamiento de residuos sólidos y la capacitación de los cuadros empresariales. En la mayoría de los

proyectos se solicita el 90% del financiamiento de recursos federales y una aportación del 10% del sector empresarial.

Tabla 1: Principales indicadores del destino de Loreto, Pueblo Mágico BCS, 2013.

Llegadas de Turistas Totales	**90,190**	**Número de Establecimientos de Hospedaje**	**31**
Llegadas de turistas internacionales	64,974	Número de establecimientos de alimentos y bebidas	28
Llegadas de turistas nacionales	25,216	Número de cuartos de hotel	878
Afluencia de pasajeros vía aérea	58,256	Aeropuerto	1
Estadía promedio	1.84	Espacios en marinas turísticas	10
Porcentaje de ocupación hotelera	26.39	Arribo de mega cruceros y cruceros eco turísticos	5,749

La Tabla presenta los principales indicadores de Loreto al año 2013, donde se identifica un arribo de turistas en total por 90,190 de los cuales 25,216 son de procedencia nacional y 64,974 son extranjeros. Estos tienen una estadía promedio de 1.84 en 31 establecimientos de alojamiento temporal con 878 cuartos. Así mismo, existe una afluencia de pasajeros vía aérea de 58,256 y que pueden convivir en 28 opciones de establecimientos de alimentos y bebidas. Fuente: Elaboración propia basado en SECTUR, 2014.

Tabla 2: Ficha Concentradora de Priorización de los Proyectos del Destino: Loreto, Pueblo Mágico, BCS

Proyecto	**Mercado**	**Factibilidad**	**Sostenibilidad**	**Impacto**	**Recursos Financieros**	**Gestión**	**Puntaje**	**Prioridad**
Imagen del centro histórico de Loreto	5	5	5	5	90% público y 10% privado	5	25	1
Marketing del Capital Natural	5	5	5	5	90% público y 10% privado	5	25	2
Planta de tratamiento de residuos sólidos.	5	5	5	5	90% público y 10% privado	4	24	3
Capacitación y Certificación para los prestadores de Servicios	5	4	5	5	90% público y 10% privado	4	23	4
Gastronomía Loretana	5	5	4	3	70% público y 30% privado	5	22	5
Establecer Módulos de Información	3	5	3	5	90% público y 10% privado	5	21	6
Museo de la Ballena	3	2	4	5	60% público y 40% privado	5	19	7
Desarrollo de una ruta histórica de las misiones	3	5	3	5	90% público y 10% privado	3	19	8
Señalización	5	5	4	2	90% público y 10% privado	2	18	9
Centro cultural histórico	4	5	4	1	90% público y 10% privado	3	17	10
Crear Senderos Interpretativos naturales, culturales y rutas de caminata	2	5	2	2	100% público	5	16	11
Valoración económica de servicios ambientales	3	3	3	2	90% público y 10% privado	4	15	12
Inspección y vigilancia en el PNBL	5	3	3	1	70% público y 30% privado	3	15	13
Senderismo	3	3	4	1	70% público y 30% privado	3	14	14
Ballena Azul	3	3	3	2	100% público	2	13	15

Programa de Prevención Social y Seguridad Local	3	2	3	2	70% público y 30% privado	2	12	16
Aplicaciones apps con contenidos locales del destino turístico	4	3	2	1	60% público y 40% privado	2	12	17
Pasaje de la memoria histórica de Loreto	4	3	2	1	100% público	2	12	18

La Tabla presenta la priorización de proyectos que los empresarios y actores clave desean para Loreto. Ello a partir de las mesas de trabajo en el foro empresarial en Loreto. Y podemos apreciar que entre los primeros cinco proyectos se caracterizan por mostrar una buena imagen al turista, adecuados servicios a la localidad y mejorar la capacitación al sector empresarial. Después de identificar y clasificar a los 18 proyectos, solo se seleccionan los primeros cuatro para efectos de solicitar recursos federales. Fuente: Elaboración propia, basado en Foro de consulta empresarial en Loreto, 2014.

En el caso de la Tabla 3, donde se presentan las inversiones por proyecto encontramos que la imagen del centro histórico de Loreto implica resolver la escasez de atractivos turísticos en buen estado, con una inversión de $ 20 millones de pesos. El proyecto de marketing de capital natural, consiste en generar materiales audiovisuales de la naturaleza de la localidad para la promoción del destino, los cuales implican 3 spots de video, 3 de radio y un mes de promoción en cines nacionales, ello implica una inversión de $ 5 millones. El tercer proyecto es la planta de tratamiento de residuos sólidos es infraestructura para poder procesar, reciclar y aprovechar la basura y reducir la contaminación, con una inversión de $ 20 millones.

Tabla 3: Proyectos Estratégicos y Prioritarios en el Destino de Loreto, Pueblo Mágico, BCS

Proyecto	Descripción	Producto	Problemas a Resolver	Acciones	Metas	Inversión
Imagen del centro histórico de Loreto	Mejora de la imagen urbana y atractivos locales	Centro Histórico	Escasez de atractivos turísticos diferenciados	Remodelación del centro histórico	Acrecentar en el corto plazo número de atractivos del destino	$20,000,000
Marketing del Capital Natural	Generar audiovisuales del capital natural del PNBL y de la Sierra la Giganta	Videos, spots, comerciales	Promoción del destino	Presentar iniciativa a las autoridades. Licitación por parte de autoridades locales, estatales y federales	3 spots de video, 3 spots de radio, un mes de promoción en cines nacionales	$5,000,000
Planta de tratamiento de residuos sólidos.	Obra que permita procesar, reciclar y aprovechar la basura. -Mejor manejo de la basura -Menor contaminación	Infraestructura	Espacios naturales y públicos	Realizar estudios de factibilidad , ubicación y de costo-beneficio. Gestionar el recurso Licitar la obra	Obras que permitan una mejor convivencia pública	$20,000,000
Capacitación y Certificación para los prestadores de Servicios	Crear una asociación de Capacitación y Certificación, en colindancia del Gobierno Municipal, SECTUR y UABCS	Capacitación para el servicios y producción	Falta de capacitación del personal y prestadores de servicios en general.	Elaborar Un Plan de Trabajo, de forma conjunta entre sector público, privado y Universidad. Creación de una Asociación de Capacitación. Elaboración de cursos de capacitación pertinentes de conformidad a las necesidades locales.	Incrementar la competencia de los prestadores de servicios y la calidad del mismo.	$6,000,000

La tabla indica los principales proyectos estratégicos que el sector empresarial tiene como prioridad basado en el foro de discusión con los principales actores de la localidad. Podemos apreciar que en primer lugar está la imagen del centro histórico que requiere del gobierno federal $20 millones de pesos; en segundo lugar está el marketing de capital natural que requiere $ 5 millones de pesos; una planta de tratamiento de residuos sólidos con $20 millones de pesos y la capacitación y certificación a prestadores turísticos con $ 6 millones de pesos. Fuente: Elaboración propia, basado en Foro de Consulta Empresarial en Loreto, 2014.

En cuanto a los indicadores de satisfacción del turista en Loreto en el 2014, especifican que después de haber aplicado las encuestas y haber procesado, se define que la mayor calificación es en: hospitalidad es de 8.4, el servicio ofrecido por restaurantes 8.2, experiencia en los restaurantes 8.5, experiencia en los hoteles 8.4 y limpieza de la localidad 8.2. De los indicadores de menor calificación son la relación calidad precio con 7.6, los servicios ofrecidos por el personal en el hotel 7.9, la diversidad de actividades recreativas y atractivos con 7.3.

Tabla 4: Indicadores de Satisfacción del Turista en Loreto, Pueblo Mágico, BCS, 2014

Hospitalidad	**8.4**
Relación calidad precio	7.6
Servicio ofrecido por restaurantes	8.2
Experiencia general en los restaurantes	8.5
Servicio ofrecido por personal de hotel	7.9
Experiencia general en el hotel	8.4
Limpieza de playas	7.9
Diversidad de actividades recreativas y atractivos	7.3
Limpieza de calles y áreas públicas	8.2
Satisfacción general:	
Excelente	58%
Buena	41%
Mala	1%
Índice de satisfacción	8.0

La tabla muestra los diferentes indicadores de competitividad en Loreto en el año 2014. Podemos apreciar que Loreto tiende a mostrar un comportamiento promedio a nivel nacional enfocado a la satisfacción. Por ejemplo, entre los indicadores con mayor calificación es en: hospitalidad es de 8.4, el servicio ofrecido por restaurantes 8.2, experiencia en los restaurantes 8.5, experiencia en los hoteles 8.4 y limpieza de la localidad 8.2. Fuente: Elaboración propia, basado en Encuesta de perfil y grado de satisfacción del visitante en Loreto, 2014.

En cuanto a la calificación en promedio del nivel de satisfacción del turista se obtuvo un índice de 8.0, que está en el promedio de calificación a nivel nacional. La satisfacción del turista fue 58% excelente, 41% buena, y mala 1.0%. Estos resultados demuestran que el destino de Loreto aun puede mejorar, pero rescatar la opinión del sector empresarial con los proyectos deseados en el destino, pueden ayudar a que el sector turístico mejore.

CONCLUSIONES

El destino del Pueblo Mágico de Loreto tiene el recurso natural y las condiciones básicas para poder crecer. Pero para ello, implica la coordinación de los actores de Gobierno Estatal de Baja California Sur, el Ayuntamiento de Loreto, las cámaras empresariales, empresarios, prestadores de servicios turísticos, sector educativo y organizaciones no gubernamentales. Y esta coordinación debe estar enfocada a identificar los proyectos de inversión para el destino, la detección de oportunidades y áreas de oportunidad y la constante evaluación del destino mediante la revisión de percepción del turista. Los resultados mostraron una participación de los actores estratégicos de Loreto para identificar mediante un foro de consulta, la identificación de los mejores proyectos estratégicos requeridos para el destino. Y existen las evidencias que los mejores proyectos de inversión a desarrollar para solicitar financiamiento al gobierno federal son: Mejorar la imagen del centro histórico, el proyecto de marketing del capital natural, la creación de una planta de tratamiento de residuos sólidos y la capacitación de prestadores de servicios turísticos y certificación de empresas.

Así mismo, la percepción del turista derivado de las encuestas en 2014, fueron que este destino tiene una calificación de 8.0, indicador el cual es semejante a la media nacional. La hospitalidad del destino fue de 8.4, la experiencia general en restaurantes 8.5 y la experiencia en hoteles 8.4, entre las variables con mayor calificación. Por su parte, los menores indicadores sobre los cuales el destino turístico debe trabajar son la diversidad de actividades recreativas con 7.3, la relación calidad precio con 7.6 y el servicio ofrecido por

el personal en el hotel con 7.9. Estas ventajas y desventajas del destino turístico deben darse seguimiento para llegar a ser un destino con calidad. Por ello, la opinión del turista y las expectativas del sector empresarial respecto a los proyectos a futuro, son importantes para ir conduciendo al Pueblo Mágico de Loreto por la vía de ser un destino de calidad.

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MODELO DE PLANIFICACIÓN TERRITORIAL CON PARTICIPACIÓN DE ORGANIZACIONES DEL SECTOR SOLIDARIO OSS PARA ENTES TERRITORIALES URBANOS Y RURALES

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RESUMEN

Ante las dificultades que tienen las Organizaciones del Sector Solidario (OSS) para vincularse a la planeación territorial de los entes territoriales identificadas. Surge la necesidad de un modelo de planeación territorial con participación ciudadana que priorice ante las necesidades de la población, en específico, las necesidades de corto plazo de las OSS y su sostenibilidad. Es decir, que por medio de la participación ciudadana en la planeación de los entes territoriales, se incorporen las necesidades y proyectos de las OSS de la nivel urbano y rural.

PALABRAS CLAVE: Economía Solidaria; Desarrollo Local; Planificación Territorial Participativa

TERRITORIAL PLANNING MODEL WITH SECTOR PARTICIPATION OF ORGANIZATIONS FOR BODIES TERRITORIAL SOLIDARITY OSS URBAN AND RURAL

ABSTRACT

Given the difficulties with the Solidarity Sector Organizations (OSS) to be linked to the territorial planning of local authorities identified. Arises the need for a model of territorial planning with citizen participation that gives priority to the needs of the population, in particular, short-term needs of the OSS and sustainability. That is, that through citizen participation in planning local authorities, needs and OSS projects of urban and rural areas are incorporated.

JEL: J54, Q13, F63, I12, O21

KEYWORDS: Solidarity Economy; Local Development; Participatory Territorial Planning

INTRODUCCIÓN

Ante las dificultades que tienen las Organizaciones del Sector Solidario (OSS) para vincularse a la planeación territorial de los entes territoriales identificadas en el proyecto titulado. Surge la necesidad de un modelo de planeación territorial con participación ciudadana que priorice ante las necesidades de la población, en específico, las necesidades de corto plazo de las OSS y su sostenibilidad. En este sentido, a partir de estos dos enfoques que las Organizaciones de Economía Social (OES) han reaccionado en paralelo con la evolución social de los sistemas económicos y las instituciones satisfaciendo las necesidades a las que el Estado no ha podido dar respuestas (Coque, 2012; Moral & Jurado, 2006; Parente Neiva Santos, 2014). Actualmente, las OSS surgen con gran rapidez y llegan a sectores a las que otras organizaciones no logran llegar, dando cobertura a todas las actividades económicas, desempeñando labores sociales de las que difícilmente podrían responsabilizarse los entes públicos desde lo urbano o lo rural, ya que su ubicación

geográfica sólo depende de la decisión de sus fundadores y las necesidades y requerimientos de la población (Moral & Jurado, 2006).

La economía social ha demostrado ser decisiva en la generación de empleo estable, así como determinante en el incremento del bienestar social y en el desarrollo local. Tienen la capacidad de crear empleo en épocas de crisis y de impulsar la reactivación económica de las regiones convirtiéndose en uno de los mayores aliados de las administraciones públicas, lo que motiva su promoción y regulación (Coque, 2012; Coraggio, 2002; Parente Neiva Santos, 2014). Así las cosas, en Colombia, se considera que la participación ciudadana es un principio fundamental, el cual incluye "el conjunto de posibilidades de interacción de los ciudadanos en el ámbito público". i.e., Considera la participación de los ciudadanos en tres dimensiones, a saber: (i) Acción cívica y democrática; (ii) Asociación; y (iii) Cultura Ciudadana.

REVISIÓN DE LA LITERATURA

Los factores responsables de la aceleración del proceso de globalización han sido, (a) los cambios en las políticas económicas y comerciales; (b) la liberalización de los mercados de bienes, servicios y factores; (c) las nuevas estrategias de las empresas multinacionales que usufructúan las oportunidades de localización que ofrece la integración; y (d) la introducción de las innovaciones que facilitan la integración de los mercados, la producción multinacional, y reducen los costos de producción y transacción. Así que es importante enfatizar que en un escenario de libre comercio, con globalización de la producción, de los intercambios y el aumento de las actividades de servicios, los agentes (entendidos como individuos, organizaciones y entidades territoriales) toman las decisiones de inversión ò consumo en un entorno más competitivo y globalizado. Y en ese esfuerzo por aumentar la rentabilidad esperada de sus inversiones, ampliar la presencia en los mercados o satisfacer sus necesidades; las ciudades se han convertido en el referente del desarrollo, ya que en ellas se toman las decisiones de inversión y de localización de la industria y los servicios (Vázquez-Barquero, 2001).

El potencial de desarrollo de las ciudades, les permite responder a los nuevos retos que presenta el aumento de la competitividad, gracias a la capacidad de vincular procesos de ajuste tanto productivo como organizativo, a la difusión de las innovaciones y al fortalecimiento de las relaciones con otras ciudades (Vázquez-Barquero, 2001). En este sentido, el espacio regional es un espacio organizado por las ciudades, ya que ellas son donde vive y trabaja la mayor parte de la población. Las ciudades, deben tomar la tendencia a integrarse en redes regionales e internacionales de cooperación y con sinergias cada vez más nutridas, cuyo dinamismo viene definido, fundamentalmente, por las relaciones empresariales que se establecen dentro de las mismas (Cotorruelo Menta, 2001) Es así como el desarrollo territorial y regional cumplen un papel importante en el desarrollo de las regiones, Boisier (2001, 2005) los describe como el desarrollo que se da dentro de un recorte territorial en los que se crea un cambio social de un colectivo, donde el territorio es el contenedor y la región es el contenido. Desde esta perspectiva, los modelos de desarrollo regional y local se apoyan en dos ejes fundamentales. Por un lado, el reconocimiento del papel fundamental que juegan las ciudades en el proceso competitivo que se lleva a cabo en los mercados internacionalizados, y por otro, la importancia estratégica de las ciudades intermedias en el nuevo proceso de desarrollo y ordenación territorial (Cotorruelo Menta, 2001).

De esta manera, existe una relación directa y no utilizada por el sector solidario que opera en las entidades territoriales para hacer alianzas con el sector público. Es importante reconocer los procesos que se generan cada cuatro años cuando se está formulando el Plan de Desarrollo Económico y Social de acuerdo a la Ley 152 de 1994 (Congreso de la República de Colombia, 1994), ley orgánica del plan de desarrollo-. En este escenario se pueden presentar proyectos en la ficha EBI –estadística básica de inversión, que sean del interés del sector de la Economía Solidaria, en la producción de riqueza y oferta de bienes y servicios que no son atractivos para la economía tradicional. La identificación de escenarios donde se elaboran y ajustan los Planes de Ordenamiento Territorial POT, que es la planificación a largo plazo de las entidades territoriales,

y que tiene cuatro componentes importantes y en tres de ellos, el sector de la economía solidaria, tiene oportunidades para integrarse de manera eficiente y con el apoyo institucional de los gobiernos territoriales. Estos componentes son: (i) el plan de desarrollo económico y social, ya referido, que debe contemplar todos los sectores de la dinámica ciudadana; salud, educación, medio ambiente, recreación deporte y aprovechamiento del tiempo libre y servicios públicos domiciliarios, generando riqueza, en las localidades. Este espacio social económico de coyuntura para la OSS. Por un lado la competitividad y sostenibilidad de estas acciones económicas y por el otro la redistribución equitativa del ingreso; (ii) el plan local de manejo ambiental, que debe propender por la conservación de los recursos naturales de un territorio –base del desarrollo- formulando proyectos como la creación y gestión del vivero municipal, para la producción de especies nativas, que coadyuven a la conservación de los recursos naturales y otros procesos complementarios y no menos importantes; y (iii) el sistema territorial de información; relacionado con el diagnóstico actualizado de la localidad, para tomar decisiones acorde con las necesidades que requieren atención precisa y oportuna y en prospectiva (Congreso de la República de Colombia, 1994).

Estos tres componentes referidos generan procesos que la economía solidaria debe tener en cuenta de manera sustantiva para incluirse de forma eficiente y en ciclos económicos sostenibles, sustentables a mediano y largo plazo, cambiando poco a poco la mentalidad de las personas de un territorio de organizarse alrededor de micro-proyectos de supervivencia, que muy poco contribuyen a la formación de capital social y generación de riqueza, en lugar de incorporarse a los diferentes procesos de programas de gran impacto incluidos en los planes de desarrollo como son los proyectos de Vivienda de Interés Social, (Coque, 1999, 2012; Moral & Jurado, 2006).

De esta forma se incentiva el desarrollo local desde las regiones, como un proceso que implica la configuración dentro de un modelo de Estado Comunitario, en el que las OSS puedan asumir la gestión del bien común con criterios de competencia social, transparencia y promoción de la convivencia e impulsa a una o más comunidades a generar su propio desarrollo a partir de la participación de las OSS (Departamento Nacional de Planeación, 2010), donde la formulación sistémica y la gestión permanente de estrategias de desarrollo a largo plazo; la ejecución de las estrategias por parte de líderes locales y de OSS gestadas localmente; y la generación de conceptos propios, tanto de desarrollo como de estrategias, con sus respectivas prácticas, sean llevadas a cabo, se constituye un modelo de desarrollo local de largo plazo en la comunidad (Boisier, 2005; Cotorruelo Menta, 2001).

METODOLOGÍA

Con el fin de desarrollar el modelo de planificación territorial con participación de Organizaciones del Sector solidario OSS para entes territoriales urbanos y rurales las dinámicas de planeación territorial participativa en los sectores rural y urbano, se plantea El desarrollo del presente proyecto se llevará a cabo en cuatro etapas: Inicialmente se propone realizar un análisis integrado del sistema territorial para la localidad de Engativá y el municipio de Tenjo que permita evaluar la situación ambiental. Paso seguido, se evaluarán los resultados obtenidos en Farfán y Chamorro, (2015, por publicar) con respecto a los planes de desarrollo locales, frente a la situación actual de la localidad de Engativá y Tenjo, y a partir de estos se elaborará la matriz situación actual vs planes vigentes. La tercera etapa consta de la evaluación de las necesidades satisfechas por las OSS en la localidad de Engativá y el municipio de Tenjo con la pertinencia en cada uno de los entes territoriales y su articulación en los planes de desarrollo. Finalmente, la cuarta etapa propone el diseño del proceso de articulación entre las OSS y los entes territoriales en el momento de la formulación del plan económico y social, con el fin de ofrecer un escenario de participación que garantice la sostenibilidad y pertinencia de las OSS en cada uno de los Entes territoriales.

CONCLUSIONES

Se hace evidente que la planeación rural –en el caso específico de Tenjo- parte de las necesidades evidenciadas por la población y por la dinámica de la creciente industria, mientras que la planeación urbana – Engativá- acepta en gran medida las políticas distritales del gobierno distrital - alcaldía mayor de Bogotá- y a partir de este marco realiza la planificación de la localidad. Las diferencias entre la planeación rural y urbana no permiten establecer una relación entre las

OSS y la planeación territorial participativa. Por un lado, se ve el esfuerzo del municipio por incorporar a los actores relevantes en la planeación territorial y en este contexto explotar las ventajas comparativas y geográficas de la región. Por otro, se puede ver un ente territorial con características urbanas, que hace el esfuerzo por llevar los lineamientos distritales a su contexto, con el fin de integrarse en un plan general donde las OSS pierden importancia y no hacen parte de la planificación, explicando de alguna forma la corta vida de las OSS a nivel urbano. Ahora, debido a que las OSS no surgen de las necesidades propias de la región como argumentaron Coraggio (2002) y Cotorruelo Menta (2001), sino que por el contrario, surgen como emprendimientos ligados a las dinámicas del mercado, los emprendimientos tradicionales, operan cerrados al mercado sin asociarse con los sectores público y privado, como organizaciones autistas aisladas de alianzas estratégicas. En el desarrollo de esta fase de la investigación se identificó que hay un contexto normativo jurídico diferente para entidades territoriales –municipios- y entidades administrativas -localidades-; donde se tuvieron en esta primera fase los siguiente parámetros: sistema administrativo; sistema psicosocial, participación ciudadana; estructura orgánica, tecnología; objetivos y valores y contexto político dinámico. Finalmente, el resultado de la presente de investigación, permitirá a las OSS, buscar un papel protagónico dentro de la institucionalidad y hacer verdaderamente efectiva su gestión para consolidar el sector solidario en las entidades territoriales. Es decir, aunque se encuentra la infraestructura jurídica, las OSS en el sector urbano, no se vinculan a las dinámicas participativas, a diferencia de las rurales, que ya han dado un paso adelante en la incorporación de las OSS en las mesas de trabajo. Por tanto, se propone la elaboración de un modelo de planeación territorial que incorpore las necesidades de la región e invite a las OSS a hacer parte activa de la dinámica de planificación en el sector urbano y dinamizar la economía, generando riqueza y contribuyendo a mejorar la calidad y nivel de vida de la comunidad.

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DISEÑO DE UN MODELO DE DIAGNÓSTICO PARA LAS MICRO, PEQUEÑAS Y MEDIANAS EMPRESAS EN EL ESTADO DE MORELOS

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RESUMEN

De acuerdo a la Secretaría de Economía de nuestro país, en 2009, el 98% de las empresas eran del tipo microempresas, en tanto el 2% las concentraban entre pequeñas y grandes. Sin embargo, la falta de planeación y las deficiencias en la gestión, entre otras problemáticas, provocaron que el 80% de las MIPYMES en México desaparezca del mercado antes de cumplir el primer año de operación. (González, 2005) Por lo anterior, la presente investigación se enfocó en la determinación de un modelo que permita un diagnóstico de las MIPYMES en el Estado de Morelos. Se partió de investigar las características de las empresas de este tipo en México. Posteriormente, durante tres años se aplicaron diferentes herramientas en empresas micro, pequeñas y medianas en el Estado objeto de estudio. Como resultado se obtuvo un modelo de diagnóstico que contempla las cinco áreas de interés empresarial y que se apoya en otras herramientas como: lluvia de ideas, Diagrama de Ishikawa, Ley de Pareto, Diagrama de Radar y recursos estadísticos como el cálculo de la media y la desviación estándar. Al final se realiza un "Plan de mejora" en donde se establecen los objetivos, las estrategias y los recursos para lograrlos.

PALABRAS CLAVES: Micro, Pequeñas y Medianas Empresas (MIPYMES), Diagnóstico y Modelo

DESIGN OF A MODEL OF DIAGNOSIS FOR MICRO, SMALL AND MEDIUM ENTERPRISES IN THE STATE OF MORELOS

ABSTRACT

According to the Ministry of economy of our country, in 2009, 98% of enterprises were of the type micro-enterprises, while 2% concentrated them between large and small. However, the lack of planning and poor management, among other issues, caused 80 percent of MSMES in Mexico to disappear from the market before completing the first year of operation. (González, 2005) Therefore, this research focused on the determination of a model that allows a diagnosis of MSMES in the State of Morelos. He left to investigate the characteristics of the companies of its kind in Mexico. Subsequently, three years applied different tools enterprises micro, small & medium in the State object of study. As result was obtained a model of diagnosis that includes five areas of business interest and which is supported by other tools such as: brainstorming, Ishikawa diagram, Pareto law, diagram of Radar and statistical resources, as the calculation of the average and standard deviation. At the end is an "Improvement Plan" where are established objectives, strategies and resources to achieve them.

JEL: M01,M10

KEYWORS: Micro , Small and Medium Enterprises (MSME) , Diagnosis and Model

INTRODUCCIÓN

La importancia económica, social y tecnológica de las empresas micro, pequeñas y medianas (MIPYMES) en México ha sido reconocida en muchas ocasiones. Sin embargo, la permanencia de este tipo de entidades en el mercado es muy corta, ya que, como se mencionó anteriormente, de acuerdo a la Secretaría de Economía, el 80% de ellas desaparece al segundo año de operación. Es por ello que existe la necesidad de contar con una herramienta para determinar los factores que están afectando positiva y negativamente a las micro, pequeñas y medianas empresas en México y puedan guiarlas para tomar las medidas necesarias para aprovechar sus fortalezas y atender las áreas de oportunidad. A lo largo de la historia se han propuesto diferentes técnicas para lograr este análisis. Los modelos y herramientas de diagnóstico más importantes fueron creados para determinar la situación de las empresas grandes. Sin embargo las características y problemáticas de las MIPYMES son distintas. Considerando lo anterior y el hecho de que las micro, pequeñas y medianas empresas son una gran cantidad de entidades y presentan diferencias entre ellas, se determinó que la mejor opción para ayudar efectivamente a mejorar su planeación era a través del desarrollo de un modelo de diagnóstico adaptado a las características particulares de las MIPYMES del Estado de Morelos.

REVISIÓN DE LITERATURA

De acuerdo a la Secretaría de Economía, en 2009 en México existían 5´144,056 empresas, de las cuales el 99.8% son MIPYMES. Su participación dentro de las actividades económicas se componía de la siguiente forma: 47.1% en servicios, 26% en el comercio, 18% en la industria manufacturera y el resto de las actividades representa el 8.9%. En total concentraban el 72 % del personal ocupado y generaban el 52% del PIB. Sus principales ventajas consisten en ser organizaciones capaces de adaptarse rápidamente a los cambios y ser generadoras de empleos, convirtiéndose en factores clave de una comunidad (Albanese, 2004) Proponer una categorización de las empresas es un reto, debido a que no es fácil determinar los elementos que las diferencian. Sin embargo, expertos en el análisis de las MIPYMES como la Dra. María Luisa Saavedra, profesora investigadora de la UNAM, afirma que existen características comunes, sin importar su tamaño, procesos de producción y naturaleza mercadológica. (Saavedra G. María Luisa, 2011). En el mundo se han establecido diferentes criterios de clasificación (Garza, 2000) (Tunal, 2003) (E., 2003) que son:

Número de trabajadores
Tipo de producto o servicio
Tamaño de mercado
Orientación de mercado
Localización
Valor del capital invertido
Inversión en bienes de producción por persona ocupada
Nivel de tecnología de producción
Valor de producción o de ventas
Separación de funciones básicas por áreas
Desempeño personal de socios o directores
Consumo de energía

En México, la Secretaría de Economía es el órgano encargado de realizar esa función y ha decidido considerar el número de empleados y las ventas anuales, publicando en el Diario Oficial de la Federación la siguiente clasificación:

Tabla 1: Clasificación de las Empresas en México

Tamaño	Sector	Rango de Número de Trabajadores	Rango de Monto de Ventas Anuales (Mdp)	Tope Máximo Combinado
Micro	Todas	Hasta 10	Hasta $4	4.6
Pequeña	Comercio	Desde 11 hasta 30	Desde $4.01 hasta $100	93
	Industria y Servicios	Desde 11 hasta 50	Desde $4.01 hasta $100	95
Mediana	Comercio	Desde 31 hasta 100	Desde $100.01 hasta $250	235
	Servicios	Desde 51 hasta 100		
	Industria	Desde 51 hasta 250	Desde $100.01 hasta $250	250

En esta tabla se describe la clasificación de las empresas por sector y por rango de acuerdo al número de trabajadores, del monto de ventas y de una combinación de ambos criterios. Fuente: (INEGI, 2011)

La globalización agudizó el problema de competitividad que registraban las micro, pequeñas y medianas empresas en México. (Castillo, 2006) A nivel interno los principales problemas observados era que carecían de un sistema de planeación, organización, administración y control eficiente, así como de tecnologías adaptadas a sus necesidades productivas (S., 2005). Dicha falta de planeación indica fallas desde la identificación de los problemas que aquejan a las MIPYMES, sus causas y efectos.

METODOLOGÍA

El entorno tanto micro como macroecnómico, cambia constantemente y es importante considerar como afecta a las empresas y a su supervivencia en el mercado. Para ello se han creado una serie de modelos y técnicas que sirven para detectar los efectos de estos cambios en las entidades económicos y permiten actuar de manera oportuna, evitando que pierdan competitividad. La Real Academia Española define modelo como: "arquetipo o punto de referencia para imitarlo o reproducirlo" También se determinó que de manera general se le conoce como "una representación abstracta que ilustra los componentes o relaciones de un fenómeno" y de manera específica como "modelado de fenómenos complejos como sistemas de agentes autónomos que siguen reglas relativamente simples para la interacción" (Laudon, 2012) En cuanto a la técnica, se determinó que "es un medio para unos fines" (Heidegger, 1994). Lo anterior significa que es una herramienta que puede utilizarse para cualquier objetivo. En lo que se refiere al diagnóstico, de acuerdo al diccionario de la Real Academia Española la palabra se deriva del griego "diagnosis" que significa "conocimiento", por lo tanto podemos deducir que aplicado a una empresa, se entiende como conocer su situación. También existe una definición que dice que "consiste en conocer las principales fortalezas y debilidades al interior de toda la empresa, así mismo las oportunidades y amenazas de su entorno económico, para formular soluciones eficaces que aprovechen las fortalezas y oportunidades, atenuando las debilidades y amenazas mediante planes de acción estratégica" (Martínez, 2007) Sin embargo, todas las propuestas de pensadores importantes eran creadas en función de las necesidades de las empresas grandes, transnacionales o multinacionales. El caso de los instrumentos de diagnóstico en las MIPYMES es necesario identificar herramientas que sean adecuadas para ellas. Actualmente, haciendo un análisis de todos los instrumentos de diagnóstico (técnicas y herramientas) que existen, se consideraron los que más se adaptan a las necesidades de las MIPYMES (Munch, 2015) que son:

Cualitativos o heurísticos
Tormenta de ideas
Mesa redonda
Delphi
FODA
Árboles de decisión

Solución de conflictos
Técnicas de negociación
Cuestionarios
Encuesta
Entrevista
Análisis de procesos

Cuantitativos

Métodos estadísticos
Control estadístico de procesos
Las siete herramientas de Ishikawa
Indicadores y análisis económicos
Valor presente
TIR
Análisis recuperación
Modelo PYME JICA radar

Para lograr el objetivo del presente trabajo de investigación se realizó lo siguiente:

Determinar el enfoque de la investigación
Analizar los modelos de diagnóstico de las MIPYMES
Aplicar una combinación de ellos en las MIPYMES del Estado de Morelos
Desarrollar un modelo de diagnóstico de acuerdo a las necesidades específicas de las micro, pequeñas y medianas empresas del Estado de Morelos

Se trató de una investigación cualitativa o heurística debido a que se enfoca en la calidad de los elementos que se consideran en un diagnóstico empresarial. Se utilizaron las metodologías descriptiva y exploratoria. La primera para explicar las características de las MIPYMES en el Estado de Morelos y la segunda para describir su situación y como podría desarrollarse un modelo para mejorar su administración. (Sampieri, 2010) Con respecto al estudio de campo, se dividió en cuatro etapas:

Primera Etapa (Modelo 2011)

A partir de septiembre del 2011 se elaboró un proyecto para desarrollar un modelo de diagnóstico en las micro, pequeñas y medianas empresas del Estado de Morelos. En principio se consultaron trabajos de investigación de la región para verificar la problemática determinada. Se encontró que la Universidad Autónoma del Estado de Morelos (UAEM) durante los años 2010-2011, identificó, a través de un cuestionario donde se muestreó a microempresas del Estado de Morelos, que los principales problemas que tienen esas entidades económicas del sector comercio, son la ausencia de elementos que les permitan planear.

Segunda Etapa (Modelo 2012)

Posteriormente se utilizaron las técnicas de: lluvia de ideas, Ley de Pareto y Diagrama de Ishikawa que fueron aplicadas por los alumnos de la Licenciatura en Administración a las MIPYMES de diferentes municipios y giros del Estado de Morelos. Se observó lo siguiente:

Los diagnósticos se determinaban en menos de tres visitas (tres días) y el tiempo requerido por parte de los gerentes era de un máximo de 30 minutos. La aplicación de las herramientas seleccionadas era sencilla, por lo tanto no eran necesario que los aplicadores contaran con experiencia como consultores

Tercera Etapa (Modelo 2013)

En esta etapa se agregó la herramienta denominada "RADAR"; que consta de una batería de preguntas denominada "pre diagnóstico" que busca la identificación de datos de la organización como son: nombre o razón social, ingresos anuales, número de trabajadores, entre otros. Posterior al pre diagnóstico, la técnica de radar clasifica sus preguntas por sector (industria, comercio y servicios) y en las cinco áreas principales de la organización; cada área tiene una batería de 10 preguntas que deben ser aplicadas a los gerentes de las áreas correspondientes. En total son 50 preguntas. El objetivo de la herramienta es:

Identificar si tienen documentada la manera de cómo se trabaja Determinar si el personal está capacitado y cuenta con el equipo o herramienta necesaria para realizar sus funciones Conocer si existe supervisión de la ejecución de la mano de obra Establecer si cuentan con procesos de certificación, tanto en mano de obra como de los procesos que realizan

Además de la batería de 10 preguntas para cada área de la organización, se diseñaron 60 preguntas adicionales que se aplicaron de la misma manera que las primeras diez, haciendo un total de 70 preguntas por departamento. Lo anterior, con objeto de profundizar en el conocimiento de las causas de sus principales problemáticas. También se utilizó la identificación de fortalezas, oportunidades, debilidades y amenazas (FODA). Esta herramienta se desarrolló con ayuda de los dirigentes de cada uno de los departamentos de la empresa. Por último se utilizaron las herramientas aplicadas en la etapa anterior: lluvia de ideas, Ley de Pareto y Diagrama de Ishikawa. Adicionalmente, se incluyó un instrumento matemático que nos permitió determinar resultados más objetivos. Consistió en asignar un valor numérico o calificación, de cero a diez (siendo diez la mejor calificación), a cada una de las preguntas realizadas; de tal manera que, de cada departamento se obtuvo un promedio aritmético. Con lo anterior se pudo clasificar y ordenar a cada departamento según la calificación obtenida. Es importante mencionar que para la aplicación este modelo, como fue en el caso de la etapa anterior, no fue necesario que el aplicador tuviera experiencia en consultoría, debido a la precisión de la batería de preguntas por departamento. Sin embargo, en esta etapa fue necesario destinar mayor tiempo para las entrevistas con los gerentes y el propietario del negocio o director general

Cuarta Etapa (Modelo Propuesto)

Basado en las experiencias de años anteriores, se identificó que las preguntas de la técnica de radar, a pesar de ser clasificadas por departamento y por sector (industria, comercio y servicios), no corresponden de la misma manera a microempresa, pequeñas y medianas; por lo que, ahora se realizó un rediseño de la batería de preguntas por tamaño de empresa. Para hacer más explícita la manera de asignar un valor a cada pregunta realizada a los gerentes se propusieron las siguientes respuestas:

No se cuenta con la información
Se cuenta con la información
Se cuenta con la información y el personal está capacitado
Se cuenta con la información, el personal está capacitado y está documentado el proceso o las actividades
Se cuenta con auditorias de calidad o al menos se realizan acciones de supervisión de calidad

En este modelo se agregó el cálculo del promedio y la desviación estándar de cada grupo de batería de preguntas; lo cual, permitió identificar los límites para obtener las cartas de control de calidad mediante los rangos de límite superior e inferior. Es importante mencionar que el modelo pudo ser aplicado sin necesitar que los aplicadores tengan experiencia en hacer diagnósticos a las MIPYMES, pues la batería de preguntas está clasificada por tamaño de empresa y por sector. Además las calificaciones a la batería de preguntas están asignadas de manera automática en dependencia con la respuesta "cualitativa" del gerente o

entrevistado. No obstante, el tiempo que debe dedicar cada gerente de departamento o propietario es mayor al primer modelo desarrollado en el año 2012.

Tabla 2: Modelos de Diagnóstico Desarrollados

Herramientas		
Modelo 2012 Lluvia ideas Ley de Pareto Diagrama de Ishikawa	Modelo 2013 Lluvia de ideas Ley de Pareto Diagrama de Ishikawa FODA RADAR: pre diagnóstico (datos generales) RADAR: 350 preguntas (por sector). Herramienta matemática: promedio aritmético.	Modelo 2014 – 2015 Ley de Pareto Diagrama de Ishikawa FODA RADAR: pre diagnóstico (datos generales) RADAR: 350 preguntas (por sector) Herramientas estadísticas: media y desviación estándar.
Ventajas		
Modelo 2012 Rápida. (entrevista de 15 minutos) Específica. No distrae a los gerentes	Modelo 2013 Se cuenta con una batería de preguntas de 350 preguntas por sector dividida en cinco departamentos dentro de una organización. Se localizan problemas por cada departamento. Existe un diseño de batería de preguntas por departamento. Se identifican los departamentos y problemas con mayor oportunidad de mejora.	Modelo 2014 - 2015 Se cuenta con una batería de preguntas 350 preguntas por sector dividida en cinco departamentos dentro de una organización. Se localizan problemas por cada departamento. Existe un diseño de batería de preguntas por departamento. Se identifican los departamentos y problemas de mayor oportunidad de mejora. La batería de preguntas está diseñada por tamaño de la organización La calificación que asigna el gerente a cada pregunta no es numérica sino por nivel de criterio. No se requiere experiencia de consultor para aplicar el modelo y obtener diagnósticos.
Desventajas		
Modelo 2012 No se identifica la problemática por departamento. No se cuenta con una herramienta que determine los niveles superior e inferior	Modelo 2013 Se requiere más tiempo (30 minutos) en cada entrevista con los gerentes. Se requieren entrevistas de manera individual con gerentes por cada departamento Es necesario realizar una reunión con todos los gerentes de la empresa La batería de preguntas es indistinta para el tamaño de la organización. La calificación que asigna cada gerente a las diferentes preguntas es numérica (no hay criterios establecidos)	Modelo 2014 – 2015 Se requiere más tiempo (30 minutos) en cada entrevista con los gerentes. Se requieren entrevistas de manera individual con gerentes por cada departamento Es necesario realizar más de una reunión con todos los gerentes de la empresa

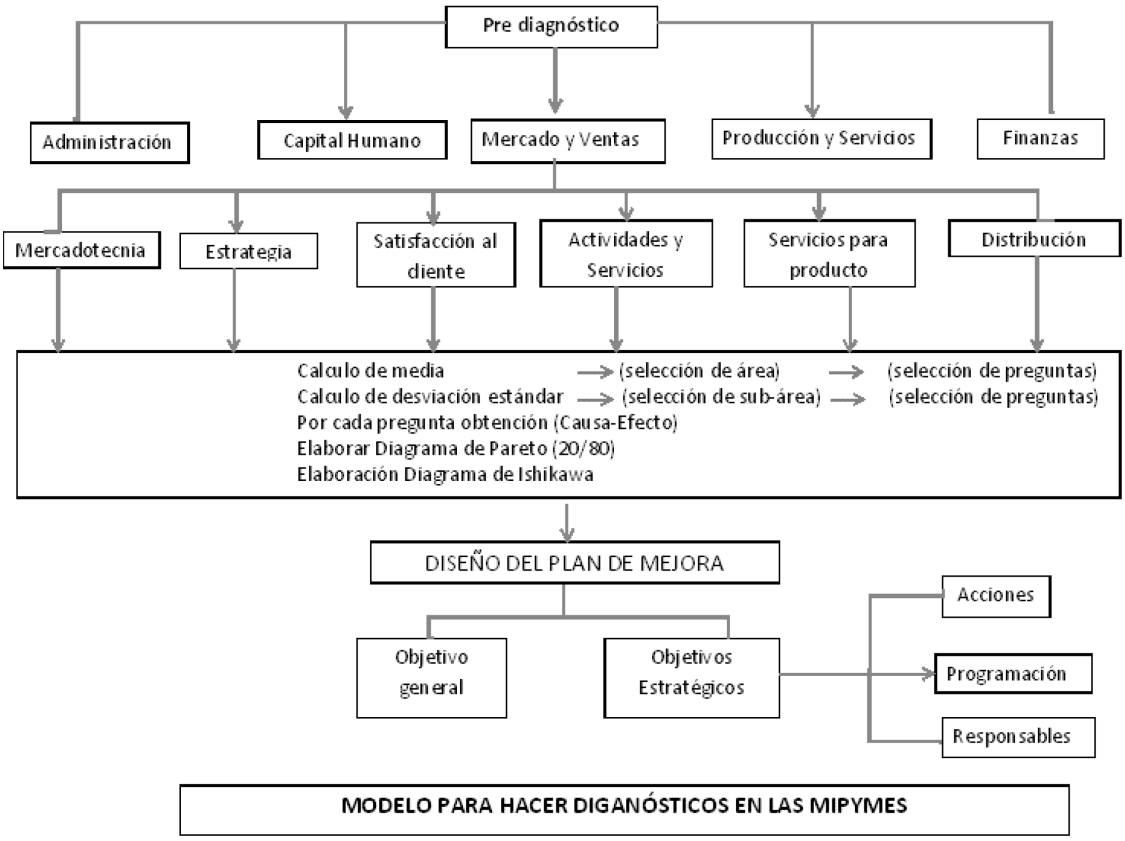
En esta tabla se describen en forma ejecutiva el desarrollo del modelo, desde sus primeras versiones hasta el logrado. Fuente: Elaboración propia

RESULTADOS

El desarrollo del Modelo de diagnóstico propuesto fue consecuencia de tres años de investigación aplicada y de realizar los ajustes necesarios para atender las necesidades específicas de las MIPYMES de Morelos de una manera objetiva y considerando el sector al que pertenecen. El modelo consiste en un pre diagnóstico

radar que se aplica en las cinco áreas de la empresa por medio de un conjunto de preguntas realizadas a los gerentes correspondientes. Posteriormente se revisa la ponderación que se le dio a cada pregunta para conocer el peso de cada departamento, a través de la media y la desviación estándar y se considera el dato para realizar el plan de mejora. Paralelamente se aplican el Diagrama de Pareto y la Ley de Ishikawa. Al final se diseña el plan de mejora en donde se establece el objetivo, considerando los resultados del diagnóstico y se determinan las acciones específicas para lograrlo.

Figura 1: Modelo de Diagnóstico Para MIPYMES en el Estado de Morelos



En esta figura se describe de manera sucinta el modelo de diagnóstico para MIPYMES en el Estado de Morelos. Fuente: Elaboración propia

CONCLUSIONES

El análisis de los modelos de diagnóstico existentes y su aplicación en las MIPYMES del Estado de Morelos, permitió observar la necesidad de proponer un modelo que responda sus necesidades de manera específica. El modelo propuesto permite que las MIPYMES realicen un análisis profundo de los departamentos que las componen y les permita establecer objetivos y estrategias en el plan de mejora. El diseño de la batería de preguntas por sector y por tamaño evita la necesidad de contar con consultores expertos para realizar diagnósticos. Sin embargo, es necesario considerar las desventajas presentadas en la tabla número tres, como es la del tiempo dedicado a la entrevista de los gerentes y propietario de la empresa. Para finalizar, se recomienda aplicar el modelo de diagnóstico propuesto en los próximos años para observar los resultados obtenidos y poder perfeccionarlo; así como considerar incluir aspectos como la innovación y la gestión del conocimiento.

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ANÁLISIS DE LA COMPETITIVIDAD ECONÓMICA EN EL MUNICIPIO DE NOGALES, SONORA: DESDE LA PERSPECTIVA DE SUS HABITANTES

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RESUMEN

La competitividad, entendida como la capacidad de un país o región para ser atractiva a la inversión, es la meta que actualmente países, estados y ciudades desean alcanzar. Ante esto, existe una amplia gama de estudios sobre competitividad que abordan el fenómeno desde distintos enfoques teóricos, metodológicos y de contexto; y aunque no existe un consenso para medir y evaluar la competitividad. En México se cuentan con interesantes estudios que analizan la competitividad de las ciudades mexicanas, proponiendo que es desde este contexto donde en realidad la población evalúa el logro de los proyectos y estrategias de desarrollo que plantean sus gobiernos. El presente trabajo propone la medición de la competitividad para los municipios mexicanos, planteando un modelo que ayude a evaluar los municipios del estado de Sonora, Chihuahua y Oaxaca. Para ello retoma las distintas metodologías propuestas a nivel internacional y nacional con el fin de elaborar un patrón aplicable al contexto del municipio mexicano, independientemente de su tamaño y del perfil productivo que posea. Partiendo de las características que el municipio debe contener para atraer y retener inversión, así como del uso que se da a los recursos para ser más productivo, se diseña el instrumento de recolección de datos y se aplica a empresarios y personas clave en cada municipio y se utiliza algunas herramientas estadísticas para poder evaluar la confiabilidad y mediante una Análisis Factorial poder definir el peso y la distribución de sus variables y componentes utilizados. Al final se pretende analizar distintos tipos de municipios con necesidades y características especiales para determinar cuales son los elementos que se comparten de manera común y determinar cuales son las ventajas competitivas de cada región del País. En el caso de Nogales, presentado como ejemplo de metodología en esta investigación, se encontró que la mano de obra bien puede ser considerada una ventaja competitiva del municipio, así como la tecnología y las relaciones empresariales existentes. De manera global se encontró que los resultados presentan un nivel de competitividad de media a alta para la mayoría de los municipios.

PALABRAS CLAVE: Competitividad Municipal, Economía estatal, Desarrollo local

ANALYSIS OF ECONOMIC COMPETITIVENESS IN THE MUNICIPALITY NOGALES, SONORA: FROM THE PERSPECTIVE OF ITS INHABITANTS

ABSTRACT

Competitiveness, understood as the ability of a country or region to be attractive for investment, it is currently the target countries; states and cities want to achieve. Given this, there is a wide range of competitiveness studies that discourse the phenomenon from different theoretical, methodological and contextual approaches; and although there is no consensus for measuring and assessing the competition, which is a fact is that increasingly the territory takes a leading role in creating public policies for growth. In Mexico have interesting studies analyzing the competitiveness of Mexican cities, suggesting that it is

from this context that the population actually assesses the achievement of projects and development strategies posed by their governments. This paper proposes the measurement of competitiveness for Mexican municipalities, suggesting a model to help assess municipalities in the state of Sonora, Chihuahua and Oaxaca. To do retakes the different methodologies proposed at international and national level in order to develop a pattern applicable to the context of the Mexican municipality, regardless of size and productive profile held. Based on the characteristics that the municipality must contain to attract and retain investment and the use to which the resources to be more productive, the instrument data collection is designed and applied to entrepreneurs and key people in each municipality and some statistical tools to evaluate the reliability is used and by a factor analysis to define the weight and distribution of the variables and components used. At the end it is to analyze different types of municipalities with special needs and characteristics to determine which are the elements that are shared in common way and determine which are the competitive advantages of each region of the country. In the case of Nogales, presented as an example of methodology in this paper, it was found that labor may well be considered a competitive advantage in the municipality, as well as technology and business relations. Globally it was found that the results show a level of competitiveness of medium to high for most municipalities.

JEL: R5, F63,G18,H11,R11

KEYWORDS: Local Competition, State Economy, Local Development

INTRODUCCIÓN

En 1990 Michel E. Porter mencionaba que la prosperidad de una nación no se heredaba, sino que se creaba, y esto para referir que no eran suficientes la dotación de recursos naturales, la disponibilidad de mano de obra, sus tasas de interés o el valor de su moneda para que un país crezca; sino más bien debían contar con un sector industrial capaz de innovar y mejorar constantemente, esto es, el país o región tiene que ser productivo (Porter, 1990). Lo anterior ha quedado claramente evidenciado en el desempeño económico de los países en la última década: crisis económicas, desplome de sistemas financieros, desempleo incluso en la clase media y una serie de problemas que han vivido países que históricamente presentaban solidez y fortaleza operativa, demuestran que toda entidad económica debe estar preparada para los embates que presenta la competencia globalizada. Por otra parte, y de manera paradójica, junto al creciente proceso de globalización, la época actual permite observar el renacimiento de las regiones. En forma cada vez mayor se reconoce el papel de las regiones como los espacios nodales de la organización y la gobernabilidad del crecimiento económico y la creación de riqueza.

Es por esto que últimamente el análisis económico se está moviendo del énfasis en la riqueza de las naciones hacia el énfasis en la riqueza de las regiones (Wong, 2009). La presente investigación esta encaminada precisamente a analizar el comportamiento económico de municipios y regiones del estado de Sonora. Para ello se pretende obtener los indicadores de la competitividad de los municipios más importantes del estado de Sonora, esto con el fin de integrar un diagnóstico más detallado acerca de la situación competitiva de la entidad, tanto por municipio como por región socioeconómica. Dicho análisis se desarrollará tomando como referencia la propuesta metodológica de Michael Porter (Diamante de la Competitividad), que se utiliza para realizar el Reporte Global de la Competitividad del Foro Económico Mundial, además de otros modelos que ya se aplican en el país (IMCO, ITESM, CIDE, aregional, entre otros). Para llevar a cabo el estudio se elegirá los municipios que tengan más influencia en el desempeño social y económico del estado, y posteriormente se desarrollará una tipología regional que permita analizar la competitividad no solo a nivel municipal sino también desde un enfoque regional, ya que entre municipios puede haber eslabonamientos productivos que les permitan potenciar sus actividades económicas.

REVISIÓN DE LA LITERATURA

La Globalización y su Relación con la Competitividad

A nivel mundial los países tienen una gran diversidad de estrategias que hacen que sus economías funcionen eficazmente. Dependiendo de las características propias de cada país, tendrán que lidiar con problemas específicos, sin embargo todos ellos se encuentran afectados por la globalización, haciendo más relevante la incorporación de las empresas locales a las prácticas de comercio internacionales. En la actualidad la globalización se caracteriza por impulsar y promover procesos de integración económica, en bloques regionales de libre comercio, tales como el tratado de libre comercio de América del Norte (TLCAN), Área de Libre Comercio de las Américas (ALCA), etc., así como la nueva creación de tratados, asociaciones y acuerdos bilaterales de comercio, por lo que los países deben adaptarse a las nuevas condiciones de competitividad que la globalización económica impone a todos por igual. La globalización tiene sus inicios a finales de los setenta, y es entendida como una nueva fase de la internacionalización de los mercados, que pone en dependencia recíproca a las firmas y a las naciones, en grados absolutamente originales e inigualados en el pasado (Coriat, 1998). Aunque desde finales de siglo XIX se ha venido manejando el término de internacionalización, para denotar la relación entre países exclusivamente a través de los gobiernos, y a partir de la segunda Guerra Mundial surge la mundialización como consecuencia de alianzas para trabajar sobre fines comunes, la fase de globalización es la que ha permitido una mayor relación, vinculación y hasta dependencia entre los países.

La globalización de los mercados implica la introducción de productos y empresas en los mercados nacionales y con ello una gran competencia y una constante lucha por la sobre vivencia. La globalización constituye una nueva fase del desarrollo capitalista cuyos rasgos básicos son la desregulación de los mercados, de los procesos laborales y de la fuerza de trabajo, la privatización de las economías, etc., sobre la base de cambios tecnológicos centrados en el uso de la microelectrónica y la generalización en el uso de nuevas tecnologías como la robótica, la automatización, la informática, la biotecnología y la biogenética (Martínez et.al., 1997). Algunos autores afirman que el fenómeno globalizador tiene mayores implicaciones que las numeradas por Martínez, y que incluso lo que actualmente se vive es solo el inicio de este proceso. Micheli (1999) menciona que la globalización es una realidad compleja –no simplemente de desregulación, apertura de fronteras o pérdida de soberanía- que está en sus inicios como etapa capitalista; además afirma que la globalización expresa un movimiento de integración de las economías y/o regiones, y no únicamente un proceso de apertura de las mismas.

En el caso de México, las medidas de liberación de los mercados de capital se adoptaron por primera vez durante la década de los ochenta y principio de los noventa, y su opción para no permanecer al margen de la globalización que otros países ya habían iniciado, fue la de unirse al bloque económico formado por Estados Unidos y Canadá (Calva, 1996). México en la segunda mitad de los ochenta inicia el proceso de liberación de mercados y en 1993 firma el Tratado de Libre Comercio (TLC) con Estados Unidos y Canadá donde los tres países se comprometen a eliminar aranceles paulatinamente y en general permitir el libre acceso de productos e inversiones en sus territorios. Esto ha traído como consecuencia una gran competencia primero entre productos y empresas para permanecer en el mercado, y segundo, entre regiones para atraer inversiones y sobre todo no permitir que aumente la pobreza de sus habitantes; ya que se ha observado un gran movimiento migratorio del campo a la ciudad, o de ciudades pequeñas a ciudades más grandes que ofrezcan mejores opciones de trabajo y con una mayor remuneración.

Desde la perspectiva de los organismos internacionales, la globalización conlleva uno de los principales retos para los países, que es incrementar la competitividad de las economías locales a través de la participación de empresas internacionales en los mercados locales y por medio del establecimiento de relaciones de proveeduría y oferta locales (Martínez, 2000). Como es de observarse el principal reto para

los países que estén inmersos en la globalización es la competitividad, entendiéndose como el grado en el cuál, en condiciones libres y claras de mercado, pueden producir bienes y servicios que son aceptados en los mercados internacionales es decir sostener y expandir su participación en los mercados internacionales, al mismo tiempo que eleva la calidad de vida de sus habitantes (Sobrino, 2003). Para muchas regiones, estados y municipios de México, la globalización ha sido portadora de grandes beneficios, pero para otras estos beneficios no son tan palpables. Ante esto hoy más que nunca es necesario la formación de ventajas competitivas no solo a nivel empresa, sino también a nivel municipal y regional.

Historia y Conceptos de la Competitividad

El término competitividad ha causado gran controversia en los últimos años debido a las diferentes definiciones y enfoques con que se ha analizado, los métodos que existen para medirla y principalmente por el papel que tienen las políticas públicas para mejorarla (Abdel y Romo, 2005). El concepto de competitividad constituye la columna vertebral de las teorías contemporáneas del comercio internacional, las cuales dan inició con los postulados de Adam Smith sobre la noción de ventajas absolutas, y se fortalecieron con las ideas de David Ricardo sobre las ventajas comparativas (Sobrino, 2003). La expresión Competitividad según Morales y Pech (2000), tiene sus orígenes paralelamente en dos ámbitos: desde la perspectiva macroeconómica, es decir, desde el punto de vista de la administración gubernamental, y de cómo puede ejercer los elementos de política económica con el objeto de crear un medio ambiente favorable para el desempeño de las empresas en los países o regiones; y desde una óptica microeconómica en la que las empresas por sí mismas, incrementan su eficiencia, productividad, calidad, etc., con el fin de obtener un grado de desempeño superior al de sus competidores.

El término competitividad data del siglo XVII en las teorías de comercio internacional y con esencia en aspectos económicos sobre todo resaltando ventajas comparativas. Posteriormente con la globalización y los elementos de tecnología, consumo y conciencia que la acompañan el término evolucionó a ventajas competitivas. Las ventajas competitivas se crean a partir de la diferenciación del producto y de la reducción de costos, donde la tecnología, innovación y factores especializados son vitales (Rojas, 1999). La competitividad surge en el ámbito económico y enfocado en su mayoría al sector empresarial, aunque posteriormente se ha considerado su aplicación a nivel regional. De acuerdo al Banco Mundial, la competitividad es uno de los aspectos que deben tener las regiones y ciudades para promover el bienestar de sus residentes, ya que refiere la competitividad a la presencia de bases sostenibles para el crecimiento del empleo, de los ingresos y de la inversión y el comercio en respuesta a las oportunidades del mercado (Martínez, 2000). Por su parte Michael Porter, uno de los más destacados intelectuales en el debate sobre este tema, define a la competitividad como la producción de bienes y servicios de mayor calidad y de menor precio que los competidores domésticos e internacionales, manifestándose en crecientes beneficios para los habitantes de una nación al mantener y aumentar los ingresos reales (Porter, 1990). Ambas definiciones enfatizan que el realizar actividades encaminadas a mejorar la competitividad de regiones o ciudades, redundará en beneficios diversos para los habitantes de dicha región, especialmente en su nivel de ingresos. La competitividad ha sido objeto de una atención focalizada en el ambiente económico mundial, ya que el mencionado proceso de globalización de los mercados, así como la acelerada innovación tecnológica de los últimos tiempos, han obligado a las naciones en su conjunto y a las empresas en particular, a elevar sus niveles de productividad y los estándares de bienestar de la población.

Para poner de relieve que la competitividad no es un asunto de una sola faceta, sometido a una sola interpretación, sino que existen variadas percepciones rodeando este término, lo que en parte se debe a que aún no se reconocen los distintos niveles de análisis y a que no se han desarrollado definiciones adecuadas de competitividad para cada uno de ellos (Abdel y Romo, 2005), El término competitividad tiene varias acepciones o significados, igualmente se puede hablar de competitividad de empresas, sectores o redes empresariales; como de competitividad internacional, regional o territorial; y aunque exista una marcada relación entre ambas clasificaciones, es necesario conocer cada una de ellas para definir el enfoque al cual

se dirige el presente trabajo. Como conclusión, y con la intención de delimitar el estudio y enfocar mejor sus alcances, en esta investigación se considera a la competitividad como la capacidad que tiene un municipio o región para atraer inversión, generar empresas locales diversificadas e innovadoras y favorecer que las empresas existentes permanezcan en constante desarrollo y participando de manera sólida en mercados competitivos globales; redundando en beneficios para el mismo entorno local y en una mejor calidad de vida para sus habitantes.

Principales Estudios de Competitividad

En esta sección se presenta un resumen de algunos de los principales estudios que se realizan para medir la competitividad de naciones, estados y ciudades. En el siguiente capítulo se analizaran los factores utilizados por cada uno de ellos para realizar el modelo de competitividad propio. El Reporte Mundial de Competitividad del Foro Económico Mundial. Durante más de tres décadas, los Informes de Competitividad Global anuales del Foro Económico Mundial han estudiado y referenciado diversos factores para apoyar la competitividad nacional. Desde el principio, su objetivo ha sido proporcionar información y estimular el debate entre todas las partes interesadas sobre la implementación de estrategias y políticas adecuadas para ayudar a los países a mejorar su competitividad. En el actual y desafiante entorno económico, este trabajo es un crítico recordatorio de la importancia de conocer los fundamentos de la estructura económica para lograr un crecimiento sostenido. Desde 2005, el Foro Económico Mundial ha basado su análisis de competitividad en el Índice Mundial de Competitividad (GCI, por sus siglas en inglés), una herramienta integral que mide tanto la microeconomía como la macroeconomía, cimientos ambos de la competitividad nacional. El GCI informa de los resultados de los 12 pilares de la competitividad por separado (Instituciones, Infraestructura, Estabilidad macroeconómica, Salud y educación básica, Educación superior y capacitación, Eficiencia de mercados de bienes y servicios, Eficiencia de los mercados laborales, Sofisticación de los mercados financieros, Preparación tecnológica, Tamaño de mercado, Sofisticación empresarial e Innovación). Es importante mantener en cuenta que estos pilares no son independientes, sino que tienden a reforzarse mutuamente, por lo que si se presenta una debilidad que afecte a uno de ellos, a menudo tiene un impacto negativo en los demás. Por ejemplo, una fuerte capacidad de innovación (pilar 12) va a ser muy difícil lograr sin una sana, bien educada y capacitada fuerza de trabajo (pilares 4 y 5).

Aunque los 12 pilares están agregados en un solo índice, son reportados por separado porque de esa manera tales datos proporcionan un sentido específico a las áreas de oportunidad detectadas que un determinado país tiene que mejorar. De acuerdo a su desarrollo, el Índice ubica a los países en una de cinco etapas, llamadas etapas de desarrollo: 1.- competencia basada en "factores" (incluye los primeros cuatro pilares); 2.- competencia basada en "eficiencia" (que incluye los siguientes seis) y 3.- competencia basada en "innovación", con los dos últimos factores. Las dos etapas restantes son las intermedias, que incluyen a los países que emergen de la etapa 1 a la 2 y de la 2 a la 3 (en esta última se encuentra México). Para la asignación de los países en determinada etapa de desarrollo se utilizan dos criterios: el primero es el nivel de PIB per cápita en los tipos de cambio de mercado. Un segundo criterio se utiliza para ajustar países que, con base en los ingresos, se han trasladado más allá de la etapa 1, pero donde la prosperidad se basa en la extracción de recursos. El papel del gobierno en la ventaja competitiva consiste en influir en las cuatro determinantes, su intervención es parcial y positiva o negativa porque carece de la capacidad de crearlas por sí mismo. Sin embargo es conveniente ubicar al gobierno como un determinante más dentro del diamante ya que su influencia es directa mediante la elaboración de políticas económicas e industriales o en las acciones desempeñadas para la regulación y estabilidad económica (Sobrino, 2003).

Es así que podemos definir el Diamante de competitividad de Michel Porter como un sistema mutuamente autorreforzante, ya que el efecto de un determinante depende del estado de los otros. Es un sistema en el que el papel de sus componentes puede contemplarse por separado y el desarrollo o actuación de uno siempre va a beneficiar a otros (Porter, 1990). Una vez revisado el estado del arte, la definición de competitividad que se utilizará en esta investigación, y que dará pauta a la selección de factores e

indicadores de competitividad es la siguiente: "Competitividad es la capacidad que tiene un municipio o región para atraer inversión, generar empresas locales diversificadas e innovadoras y favorecer que las empresas existentes permanezcan en constante desarrollo y participando de manera sólida en mercados competitivos globales; redundando en beneficios para el mismo entorno local y en una mejor calidad de vida para sus habitantes". Por último, es preciso comentar que partiendo de la descripción anterior, en el siguiente capítulo se llevará a cabo la elaboración del modelo y los instrumentos necesarios para recoger los datos que permitan calcular la competitividad de los principales municipios del estado de Sonora, así como de sus regiones. Para el presente trabajo, como ejemplo, se expondrá el análisis del municipio de Nogales, para lo cual tomares como referencia el modelo del Diamante de Competitividad de Michael Porter, adecuándose a las propuestas de otros autores y a la disposición de información en los municipios sonorenses. La primera Clasificación de los factores que integraran el índice de competitividad municipal se muestra en la tabla No. 1 .

METODOLOGÍA

El instrumento de evaluación resume los principales datos cuantitativos que se utilizan para medir la competitividad municipal, sin embargo se recogerá información a partir de la apreciación de los habitantes del municipio en cuestión, con el fin de llevar a cabo un diagnostico desde la perspectiva de los actores económicos para la elaboración de tal indicador. Siguiendo con la definición de competitividad de Michael Porter (1990), así como de su propuesta metodológica, presentada a través de los seis componentes del diamante de la competitividad, se formula el cuestionario utilizado.

Tabla 1: Factores e Indicadores de la Competitividad Municipal

Componente del Diamante de Competitividad	**Factor de la Competitividad Municipal**	**Indicador**
Condiciones de los factores	Recurso Humano	Índice de Desarrollo Humano
		Escolaridad Promedio
		Esperanza de Vida
		Nivel de Bienestar
		Productividad M.O.
	Recursos Naturales	Aguas Residuales tratadas
		Consumo de agua
		Especialización sector agropecuario
	Ciencia y Tecnología	Número de personas con posgrado
		Investigadores en el SNI
		Presupuesto para investigación y desarrollo
		Empresas dedicadas a la alta tecnología
		Empresas creadas por año (PyME)
		Patentes registradas por año
	Infraestructura	Km. de carreteras
		Cobertura de energía eléctrica
		Cobertura de drenaje
		Parques industriales
		Aeropuertos (Número de vuelos)
		Habitaciones de hotel (3 – 5 estrellas)
		Cobertura de servicios de salud
Condiciones de la demanda	Población	Tamaño de la población
		PEA total
		Personas con más de tres salarios mínimos
		Cobertura de servicios de salud
		Viviendas con acceso a servicios públicos
		Viviendas con acceso a internet
Estrategia, estructura y rivalidad de las empresas	Empresas	Valor agregado manufacturero
		Asegurados Permanentes en el IMSS
		Número de empresas mediana y grande
		Cámaras empresariales o de comercio
		Empresas exportadoras
		Empresas certificadas
Sectores afines y auxiliares	Instituciones	Cobertura en educación superior
		Cobertura en nivel medio superior

Gobierno	Gobierno	Numero de bancos por 10,000 habs Centros de investigación Empresas de asesoría y consultoría Empresas de outsoursing registradas Ingresos propios Ingresos federales Deuda pública Inseguridad (Delitos cometidos) Ingreso promedio de la población

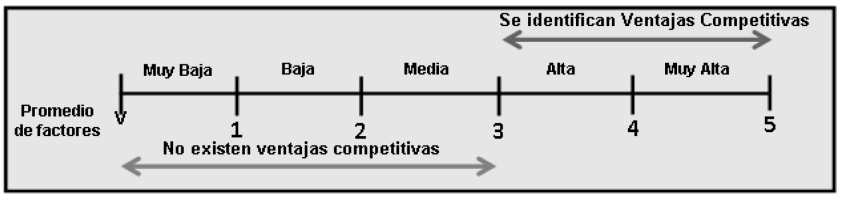
Fuente: Elaboración Propia, Factores Que Define el Término de Competitividad de Porter (1990)

Instrumento de Recolección de Datos

El instrumento empleado sigue el formato de una escala de Likert, lo cual permitirá una mejor codificación e inclusión de la información con los datos cuantitativos. Al final se podrá establecer resultados independientes por instrumento, esto es, qué tiene el municipio y qué opinan sus empresarios y demás personas clave de la región para conjuntarlos en un índice de competitividad. Se clasifica a estos resultados en cinco tipos de competitividad (Baja, Muy Baja, Media, Alta y Muy Alta competitividad), Con base al método de Likert utilizado en el presente trabajo competitividad, los resultados por municipio quedarían como lo muestra la siguiente figura. No.1 Los factores con un promedio de 0 a 3 no se consideran como ventaja competitiva puesto que, según la escala utilizada serían respuestas basadas en características como mala, muy mala y medio; las cuales carecen de valor para considerarlas como posibles ventajas en la región. Una vez elaborado el instrumento se probó en un municipio pequeño como piloto y se obtuvo el indice de Confiabilidad de Alpha de Conbach de .935 con un total de 61 items en escala de Likert de 5 niveles.

Figura 1: Nivel de Competitividad Para los Municipios Sonorenses.

Análisis Descriptivo



Fuente: Elaboración Propia. Se Presenta Esta Sugerencia Tomando En Cuenta La Clasificación Que Hace El PNUD Para El Índice De Desarrollo Humano

Tomando una muestra de 101 personas entrevistados a juicio, procurando seleccionar personas con cierto influencia, autoridad o prestigio dentro de la comunidad, opiniones que se analizaron en el instrumento dividido en ocho dimensiones o factores, únicamente se consideró para un primer análisis el promedio, con el fin de determinar una calificación acerca del ICM, según su apreciación y punto de vista, los resultados obtenidos fue un promedio general de 2.93 según se muestra en la Tabla No. 2, con calificaciones de Ventaja Competitiva en Recurso Humanos, Ciencia y Tecnología y Empresa.

Análisis Factorial

Para llevar a cabo el cálculo de la Índice de Competitividad del Municipio (ICM) se pretende utilizar la técnica de análisis factorial, ya que esta, es una técnica útil para reducir y resumir datos, de tal forma, que el análisis de la información sobre un gran número de variables interrelacionados resulte más fácil de manejar, describir y comprender, sin que haya mucha pérdida en el contenido de la información. Como se explicó anteriormente este trabajo consta de 8 indicadores que formarán el ICM que será calculado como un promedio de dichos indicadores, una vez ponderados por la asociación de cada uno a solo uno de los factores, que se determinaron mediante la rotación de estos, que a su vez permite identificar como queda

redistribuida de acuerdo a contribución de la varianza que determina los pesos de cada factor en el índice promedio ponderado para cada uno de los factores analizados.

Tabla No. 2: Resumen de Medias de los Factores Sin Ponderación

No. de factor	Nombre	Promedio obtenido en las entrevistas
1	RECURSOS HUMANOS	3.49
2	RECURSOS NATURALES	2.57
3	CIENCIA Y TECNOLOGÍA	3.58
4	INFRAESTRUCTURA	2.44
5	POBLACIÓN	2.79
6	EMPRESAS	3.40
7	INSTITUCIONES	2.85
8	GOBIERNO	2.35
		2.93

Elaboracion propia Total de la calificación del Municipio de Nogales, Son sin Ponderar

Al aplicar la prueba de Kaiser-Meyer-Olkin (KMO) cuyo valor garantiza que el procedimiento de análisis factorial es adecuado, en donde este toma valores entre 0 y 1, considerando que valores pequeños sugieren que las variables en este conjunto tienen muy poco en común para asegurar garantizar que el procedimiento de análisis factorial es el adecuado

Medida de Adecuación Muestral de Kaiser-Meyer-Olkin.		,437
Prueba de esfericidad de Bartlett	Chi-cuadrado aproximado	5115,334
	gl	1485
	Sig.	,000

Cuadro No. 1 medidas de adecuación KMO y Bartlett Elaboración Propia Utilizando software SPSS

Revisando los datos anteriores se puede determinar que la prueba de Análisis Factorial (AF) es poco recomendada ya que es deseable que se tenga por lo menos más del .5 como indicador, lo que significa que las variables tienen poco en común. Sin embargo la prueba de esfericidad de Bartlett que establece la Hipótesis Nula, en la que las variables son independientes entre sí, se rechaza ya que la significación es menor de .05. Lo que nos lleva a aceptar una dependencia entre ellas. Existen varios métodos de extracción de los factores en el modelo de AF que pueden entenderse como métodos para estimar la matriz de cargas factoriales, lo que después permite la estimación de la matriz de factores comunes no observados. Uno de ellos es el Máxima Verosimilitud, que tiene la ventaja de permitir la selección del número de factores a ser retenidos. Para la selección del número de factores a ser retenidos se siguió el criterio Káiser, el cual consiste en calcular los auto valores de la matriz de correlación de las variables originales y retener y redistribuir los factores. Se utilizó el criterio de conservar los mismos ocho factores, nada más que redistribuidos según la similitud de sus varianzas.

Bajo este criterio se explica un 59.14% del total de la varianza., que configura un nuevo orden de asociación de las variables tomando en cuenta los auto valores mencionados anteriormente. El redistribuir las variables según sus varianzas nos da un nuevo orden de elementos por los que la suma de los que corresponden al mismo grupo se le llamará componente, de esta manera podemos establecer el peso para la ponderación por componente. Cabe destacar que el primer componente se conforma la mayoría de variables relativas al gobierno y su actuación dentro de los municipios, lo que da más peso en su ponderación 22.38%, el segundo componente se refiere a la Empresa con un 7.70% y en tercer lugar el componente referido a los aspectos de Ciencia y Tecnología con un 6.86%. y así sucesivamente en orden de mayor a menor variabilidad en las respuesta. Una vez estimados los ocho factores que reducen la dimensión de la matriz de datos observados y teniendo las ponderaciones para cada factor, es posible calcular ahora el promedio ponderado de los ocho factores con lo que obtiene el índice competitividad municipal ponderado.

RESULTADOS

El presente estudio se refiere a datos exclusivamente del municipio de Nogales en el Estado de Sonora por lo que la competitividad que se obtiene es un reflejo de la percepción de sus habitantes. Por ser un municipio eminentemente industrial del 94% de las personas encuestadas se encuentran laborando o son directivos de alguna empresa del sector industrial, Sobre todos manufacturero en donde se entrevistó a empresarios con más de 250 trabajadores en un 75% y del sector terciario 67% de las empresas de este rango. Coincide con la apreciación del sector que se concidera más sólido en el municipio, por lo que los elementos analizados según la apreciación de sus actores económicos, proporciona mejores calificaciones al aspecto de Ciencia y Tecnología lo que habla de un municipio en donde este factor cobra mayor relevancia para su evaluación, en segundo término se refiere al aspecto de Recursos Humanos y su importancia en el tercer factor que es el Empresarial. En resumen se califica al municipio de Nogales con un promedio sin ponderación de 2.93 que según la escala de media-alta pero no se considera aún con Ventajas Competitivas en el total de su calificación. Tomando en cuenta los promedio ponderados de cada uno de los componentes podemos apreciar según el Análisis Factorial que donde existe mayor importancia de sus Varianzas es en las variables relativas al Gobierno, por lo que son las preguntas que más impactaron a los encuestados, en segundo término lo referente a las Empresas y como tercer lugar el aspecto de Ciencia y Tecnología, obteniendo un promedio Ponderado de 2.83, lo que confirma la apreciación de que el municipio que se analiza en turno es de media a alta competitividad sin apreciarse una Ventaja competitiva específica en general.

CONCLUSIONES

El presente trabajo presenta una análisis de los diferentes factores de competitividad a nivel municipal, pero con la modalidad de que se evaluaron desde la opinión de sus ciudadanos y sus puntos de vista, lo que permitió obtener una calificación y compararla con un Análisis Factorial como una opción para la construcción de índices. Una vez que se evalúen los municipios que forman parte de la investigación es posible identificar los contrastes dentro de tres diferentes estados e identificar aquellos municipios que puedan ser un motor de desarrollo y que posean una ventaja competitiva contra aquellos que presenten un atraso y freno en la zona a la que pertenecen. La construcción del ICM, mediante la visión de sus agentes económicos, toma relevancia ya que no son los datos duros los que se están presentando, sino aquellos elementos que el ciudadano está reconociendo y evaluando desde su perspectiva, que se deberán considerar al momento de tomar decisiones por parte de las autoridades gubernamentales, para poder saber cuáles de las políticas aplicadas están siendo bien evaluadas por los habitantes del municipio y cuales no tienen incidencia en la apreciación de los habitantes, siempre con el fin de mejorar el bienestar de la población.

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TRANSICIÓN GENERACIONAL BAJO LA PERCEPCIÓN DEL LÍDER Y LOS SUCESORES DE EMPRESAS FAMILIARES

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RESUMEN

Para lograr la transición generacional, diversos estudios sugieren la necesidad de una adecuada planeación de largo plazo; sin embargo, pocas organizaciones deciden diseñar, implementar y evaluar estrategias que favorezcan su desarrollo y permanencia empresarial. Diversos factores convergen en la forma en que las empresas familiares administran y proyectan su futuro como la personalidad del líder, las estructuras de poder, la experiencia empresarial y la construcción de su propia cultura organizacional. El diseño de la investigación es no experimental descriptivo transeccional, y el instrumento utilizado en trabajo de campo para la obtención de datos fue la entrevista teniendo como objetivo fundamental identificar los planes estratégicos formulados por las empresas y la percepción de los probables sucesores respecto a la transición generacional, los factores que la afectan y las estrategias que tienen implementadas las firmas familiares para lograrlo. Los resultados señalan que las variables bajo estudio responden a la percepción del socio fundador respecto al uso de herramientas administrativas y que los sucesores saben que una adecuada transición generacional es parte de la continuidad y evolución de la vida empresarial.

PALABRAS CLAVE: Administración Estratégica, Protocolo Familiar, Liderazgo

GENERATIONAL TRANSITION UNDER THE PERCEPTION OF THE LEADER AND SUCCESSORS OF FAMILY BUSINESSES

ABSTRACT

To achieve generational transition, several studies suggest the need of a proper long term planning; however, there are very few businesses who decide to design, implement and evaluate strategies that favor their development and business permanence. Several factors converge in how family businesses manage and project their future such as the leaders' personality, the structures of power, the business experience and the construction of their own organizational culture. The design of the investigation is non experimental descriptive transectional and the instrument used in the work field to obtain data was the interview, having as main objective to identify the strategic plans made by the businesses and the perception of the likely successors about generational transition, the facts that affect it and the implemented strategies to achieve it. The results indicate that the variables under study respond to the founding partner's perception about the use of management tools and the successors know that a proper generational transition is part of the continuity and evolution of business life.

JEL: M1, M19

KEY WORDS: Strategic Management, Family Protocol, Leadership

INTRODUCCION

Se ha desarrollado una extensa literatura para describir las causas que impiden que las empresas familiares trasciendan a la siguiente generación (Brockhaus, 2004; Poza, 2005 y Barbeito, Guillén, Martínez y Domínguez, 2006). Algunas investigaciones se han centrado en las características atribuibles al socio fundador (García, López y Saldaña, 2002), la actitud de los demás socios familiares hacia el proceso de sucesión (De Massis, Chua y Chrisman, 2008), las relaciones intrafamiliares (Lee, 2006; Lozano, 2006), la personalidad o atributos de los sucesores que tendrán la responsabilidad de preservar e innovar la empresa familiar (Chrisman, Chua y Sharma, 1998) y la participación de los accionistas en el proceso de sucesión. Planear a largo plazo es un proceso que se sabe necesario en las organizaciones, sin embargo, llevarlo a cabo fielmente debe ser parte de la mentalidad del líder de la empresa familiar y en el caso de la sucesión requiere la participación de todos los integrantes de la familia y la administración, toda vez que está en juego la permanencia de la organización en el mercado. En el caso del sector camaronero de altura, participan empresas familiares que invierten grandes cantidades de recursos económicos, humanos y tecnológicos sin embargo su permanencia y desarrollo se ve amenazada por factores económicos y de política pública como las restricciones impuestas por la paraestatal PEMEX para evitar la incursión de las embarcaciones en las áreas protegidas y señaladas como de seguridad nacional (Cámara Mexicana de la Industria Pesquera y Acuícola Delegación Campeche, 2012). La situación económica de la industria petrolera en el país refuerza la idea de contribuir a que las demás actividades económicas como el turismo y la pesca apuntalen la economía de México. El presente estudio propone los siguientes objetivos: a) Determinar la percepción del socio fundador respecto a la administración estratégica y su implementación como herramienta de planeación dentro de las empresas familiares del sector camaronero de altura de la ciudad de Campeche, b) Evaluar la percepción de los sucesores de empresas familiares del sector camaronero de altura de la ciudad de Campeche respecto a la transición generacional y c) Identificar los factores que pueden afectar el proceso de sucesión en las empresas familiares del sector camaronero de altura de la ciudad de Campeche.

REVISION DE LA LITERATURA

Para comprender el beneficio de aplicar la administración estratégica es necesario estudiar su naturaleza, conceptos y elementos considerando los siguientes aspectos: 1) la integración de la intuición y el análisis como parte del proceso de dirección estratégica, 2) magnitud y adaptación al cambio, 3) aplicación de modelos de planeación,4) elementos del diseño de estrategias, 5) diseño de objetivos a largo plazo 6) beneficios de la dirección estratégica 7) motivos que obstaculizan la implementación de la dirección estratégica y 8) errores más comunes en su implementación. (Fred, 2003). Sharma, Chrisma y Chua (1997), consideran que el proceso de administración estratégica no es igual para una empresa familiar como para una que no lo es, y esto deberá tomarse en cuenta desde la formulación e implementación hasta la evaluación del conjunto de metas que se diseñe, ya que incluso existen elementos como la percepción individual del líder de lo que es un negocio, la cual es totalmente diferente a la de otro líder de una empresa familiar con características similares.

El diseñar correctamente una estrategia es importante cuando se aproximan procesos como el de sucesión, nuevas divisiones empresariales, diversificaciones o bien su internacionalización. Filbeck y Smith (1997) desarrollan un estudio evaluando la influencia de la personalidad de los miembros de una empresa familiar y qué tipo y cómo deben ser diseñadas las estrategias que eviten la aparición de conflictos por el enfrentamiento o choque de los diferentes caracteres de los miembros. Para ello aplican el indicador de tipo Myers – Briggs, el cual es un instrumento teórico reconocido para evaluar la personalidad y la interacción de los individuos. Shu-hui y Shing-yang (2007), tratan de identificar las empresas y las características de las mismas que deban de tener cuando el administrador pertenezca a la familia o por el contrario, aquellas cuyas características sugieran un mejor resultado con la dirección de un administrador profesional, es decir

un ejecutivo ajeno a la familia. Para ello analizan el desempeño de ambos tipos de ejecutivos y los resultados muestran que las firmas con bajos requerimientos en habilidades gerenciales y alto potencial de expropiación tienden a seleccionar como CEO a un miembro de la familia lo que se conoce igualmente como nepotismo pues dan preponderancia al vínculo sanguíneo y no a la capacidad del administrador. Por el contrario, cuando la empresa familiar tiene un control pobre y requiere de flujos de efectivo, tienden a seleccionar un CEO que les permita subsanar esas necesidades evaluando primordialmente su experiencia, cultura y capacidad.

En otro estudio realizado por Barbeito, et al (2004) sobre factores que impiden la sucesión, amplían el campo geográfico de investigación a nivel europeo y señalan al igual que otros investigadores que independientemente de la región geográfica una cuestión esencial en el campo de estudio de la empresa familiar es su continuidad y que la muerte del empresario suele ser causa de extinción de la empresa cuando la sucesión no ha sido planeada, impidiéndose la trascendencia generacional. Estos investigadores clasifican la problemática en dos grupos básicos: 1) Problemas derivados del funcionamiento de la empresa debidos fundamentalmente a la confusión entre flujos empresariales y los intereses familiares y 2) Problemas de la sucesión los cuales se dividen a su vez en dos subgrupos: a) Problemas fiscales: éstos se originan de la falta de una adecuada estrategia fiscal en la operación anual de la empresa, así como de la falta de una planeación patrimonial que cubra el retiro del socio fundador y b) conflictos familiares: originados de la falta de un plan de sucesión definido, en estos casos el apoyo de los directivos no familiares es fundamental.

Chrisman,Chua y Sharma (1998), evaluaron algunos de los atributos deseables del sucesor que son: el nivel de cooperación del predecesor y el sucesor, la edad del sucesor y la compatibilidad de metas entre el sucesor y el CEO; y respecto al nivel de relaciones que debe tener con otros miembros de la familia se evalúan cuatro aspectos: respeto de miembros de la familia involucrados activamente, respeto de miembros de la familia no involucrados, confianza de los miembros de la familia y capacidad para llevarse con los integrantes de la familia. Señalan estos autores que tradicionalmente es al hijo mayor a quien se contempla como primera opción para ser el sucesor, pero los resultados actuales demuestran que son varias las organizaciones que son dirigidas por algún hijo menor o incluso una hija, tal como lo estudiaron Vera y Dean (2005) quienes concluyen que las probables sucesoras también enfrentan muchos desafíos pero que tienen una capacidad que las distingue y las hace merecedores a ser ellas quienes continúen la tradición empresarial; aun cuando los predecesores no están del todo de acuerdo con esta tendencia, por lo cual agregan como atributo el orden de nacimiento y el género. Cabe aclarar que es diferente el pensar en un pariente político para la sucesión y generalmente no son visualizados en la lista corta de candidatos, por lo tanto otro atributo deseable es la relación sanguínea.

La administración estratégica busca identificar y minimizar el impacto de los problemas que surgen en las organizaciones y los elementos que contribuyen a la previsión de los mismos. Un buen plan estratégico incluye la elaboración del protocolo familiar que enuncia en forma clara los valores y la relación entre familiares y sus políticas con respecto a la empresa (Lozano, 2000). Es un documento de la familia, pero preparado intencionalmente en dirección al negocio estableciendo una misión que ha de guiar las relaciones familiares y los negocios. La contribución al PIB del sector pesca al tercer trimestre de 2012 es de 1.7%, siendo únicamente mayor a la contribución de los servicios profesionales y técnicos (1.0%) y a los servicios educativos (0.7%); aun cuando su contribución al desarrollo económico, no es la ideal, es un sector básico para el país ya que es generador de empleo directo en los estratos sociales más necesitados, ocupando al 13.6% de la población económicamente activa (PEA) como parte del sector primario, al cierre de 2008, ubicándose por debajo del sector comercio que requiere al 19.7%, el manufacturero que contribuye con el 15.5% según datos de la Encuesta nacional de ocupación y empleo (ENOE) (INEGI, 2010). En el estado de Campeche, de acuerdo a los censos económicos 2009 (INEGI) este sector ofreció empleo al 18.6% de la población económicamente activa según la información proporcionada por el INEGI a través de la Encuesta nacional de ocupación y empleo (ENOE), (INEGI, 2010). La flota campechana está compuesta

actualmente por 104 embarcaciones dedicadas a la pesca de camarón de altura, cuyas empresas propietarias enfrentan actualmente los retos que implican la rentabilidad y permanencia en el mercado.

METODOLOGIA

Investigación es de tipo descriptiva porque se mide o recoge información sobre las variables que participan en el problema sujeto a estudio como el liderazgo, la administración estratégica y el diseño de estrategias empresariales. El diseño es no experimental transversal ya que se recolectarán datos en un solo momento en su contexto natural, mediante entrevistas a los socios fundadores; teniendo como propósito el describir variables y analizar su incidencia. El método utilizado para la recolección de información cualitativa es a través de trabajo de campo y la técnica empleada es la entrevista (Hernández, Fernández y Baptista, 2006).Se consideró como población las empresas familiares del sector camaronero de altura de la ciudad de Campeche considerando dos aspectos: a) generan empleo para individuos que en su mayoría no cuentan con niveles de estudio que les permitan acceder a otras actividades, y b) por su contribución a la economía del estado. De las 30 empresas familiares identificadas, aceptaron participar 24, lo que representa el 80% del universo inicial, en las mismas laboran 60 gerentes, de los cuales 12 son familiares, 43 son hijos y 5 son gerentes no familiares.

Instrumento a

La información de tipo cualitativa se obtuvo mediante la administración de formatos de entrevista semi-estructurada a los 24 propietarios de las empresas familiares desarrollada por Brockhaus (2004) para obtener los principales elementos de administración estratégica que se tienen implementados en la organización para el logro de objetivos y la permanencia en el mercado. Los elementos que integran el instrumento se señalan en la Tabla 1.

Tabla 1: Tabla de Especificaciones de la Guía de Entrevista Aplicada a los Socios Fundadores

Variable	Definición Operacional	Reactivos	Proporción
Administración Estratégica	Se refiere al proceso de formular, implantar y evaluar las decisiones a través de las funciones que permitan a una empresa lograr sus objetivos.	1-12	48%
Diseño de estrategias	Son las acciones formuladas e implementadas en cada una de las áreas de las organizaciones como parte de un plan estratégico.	1-8	32%
Estrategias de desarrollo y permanencia	Acciones diseñadas e implementadas para la permanencia sostenida en el sector.	1-5	20%

Las variables consideradas permiten evaluar el nivel de conocimiento e implementación de administración estratégica por parte de los socios fundadores como parte de la planeación de largo plazo. Fuente: Elaboración propia con datos de Brockhaus (2004).

Instrumento b

Entrevista semi estructurada diseñada por Vera y Dean (2005), que se administró a un total de 43 hijos gerentes con el objetivo de indagar antecedentes de la empresa, antecedentes de los hijos, incorporación a la empresa, relaciones familiares, relaciones de negocios, conflictos trabajo-familia y sucesión. Este instrumento (Tabla 2), contribuye con el estudio al evaluar a los hijos como elementos fundamentales en la sucesión. Concluidas las entrevistas se evaluaron los datos cualitativos se procedió a realizar el análisis de contenido en las respuestas de las entrevistas para identificar la frecuencia de ideas y las palabras clave que expresen lo mismo convirtiéndose entonces en "frases testimonio" (Savall, 2003). Se identificó la frecuencia de mención en cada una de las empresas, se agruparon según la clave asignada a la pregunta, la categoría, las respuestas, la clave de la empresa participante, el total de respuestas y la frecuencia alcanzada según la escala tipo Likert; lo que favoreció la construcción de un Índice de Percepción de la Administración Estratégica (IPAE) por parte de los socios

fundadores y un Índice de Percepción de la Sucesión (IPS) derivado de las opiniones de los hijos gerentes. Adicionalmente con los valores obtenidos de la construcción de índices se procedió a determinar el coeficiente de Pearson y de correlación, para evaluar la incidencia y nivel de asociación entre los mismos, (Lind, Marchal y Wathen, 2012).

Tabla 2: Tabla De Especificaciones de la Guía de Entrevista Aplicada a los Socios Hijos Gerentes

Variable	Definición Operacional	Reactivos	Proporción
Antecedentes de la firma	Conocimientos del probable sucesor sobre el origen y evolución de la organización.	1 – 3	13%
Antecedentes de los hijos	Determina la posición filial, el nivel educativo y la experiencia de los hijos.	1 – 6	26%
Incorporación a la firma	Es la evaluación de los motivos de la participación actual de los hijos dentro de la firma.	1 – 3	13%
Relaciones familiares	Se refiere al estado actual de la relación filial-laboral, entre propietario e hijos.	1 – 5	21%
Relaciones de negocios	Es la experiencia y percepción del hijo gerente en sus relaciones laborales con los demás participantes de la organización y que no son miembros de la familia.	1 – 2	9%
Conflictos trabajo-familia	Se refiere a la forma en que puede afectar el equilibrio personal del sucesor los conflictos del binomio familia-empresa.	1 – 1	5%
Sucesión	Determina la opinión que tiene el hijo del proceso de sucesión y los probables conflictos que se derivan de la elección.	1 – 3	13%

Las variables permiten evaluar el nivel de conocimiento de parte de los hijos respecto al origen de la empresa, el motivo de su incorporación a la misma y la problemática que enfrentan dentro de la organización. Fuente: Elaboración propia con datos de Vera y Dean (2005).

RESULTADOS

Instrumento A

Las 24 empresas que participaron finalmente en el estudio, todas reportaron ser familiares ya que la propiedad de las acciones estaba en manos de los miembros integrantes de las mismas y que no participaban dentro de algún corporativo, es decir no han celebrado alianzas estratégicas. Respecto a los órganos para la toma de decisiones, ocho empresas (33.4%) reportaron tener consejo de administración y junta directiva, las otras dieciseis informaron solo tener consejo de administración como órgano de gobierno y únicamente los miembros de la familia forman parte del mismo. Las empresas participantes reportan que la dueña de la compañía es la primera generación, aunque en el 33.4% participan ya de manera activa la primera y segunda en la administración de las mismas.

Los resultados del cuestionario señalan como características sociodemográficas de los empresarios entrevistados respecto a su estado civil que el 100% están actualmente casados, el rango de edad del socio fundador, con la frecuencia más alta fue el establecido entre 55 y 61 años y el 70% de los propietarios tiene la licenciatura como el nivel más alto de estudios. Empresarialmente el 75% tiene entre 10 y 15 años de experiencia en el sector y todos los entrevistados afirman estar involucrados al 100% en las empresas, desempeñándose como directores generales. Al cuestionar las fortalezas con las que cuentan estas organizaciones la que tuvo mayor frecuencia de respuestas fue el esforzarse para capturar las mejores especies de camarón ubicando con base a experiencia las zonas donde crece la especie considerada de mayor calidad y dar el mejor mantenimiento posible a las embarcaciones. Respecto a las estrategias diseñadas y que tienen implementadas señalan que administrar los costos es la preferida para fomentar el crecimiento empresarial seguida del adecuado mantenimiento e inversión en equipos, aunque hay quien menciona no tener alguna estrategia.

Respecto a los conocimientos que tienen los propietarios de las organizaciones sobre la administración estratégica, 7 manifiestan no conocerla, seguidos muy de cerca por aquéllos que dicen haber oído sobre ella (2), pero no la aplican y 15 señalan que saben que es una herramienta administrativa útil como medida de

control, pero en contrario igual dicen saber que requiere de tiempo y recursos. Como resultado general el 87.5% de los participantes comentaron que no aplican la administración estratégica en grado alguno y sólo tres organizaciones señalan aplicarla aunque no al 100% sin proporcionar algún elemento de verificación. Adicionalmente, y con el objetivo de tener una idea más clara de la percepción que tienen los propietarios de las empresas respecto a la administración estratégica se desarrolló un análisis cualitativo y para evaluar dicha percepción se asignó un puntaje para obtener un Índice de Percepción de la Administración Estratégica (IPAE). De la sección de preguntas abiertas del instrumento se seleccionaron los comentarios más representativos de entre todas las respuestas, considerándose como "frases testimonio", como sugieren Besson y Haddadj (2002) desarrollando los siguientes pasos:

Se identificó la frecuencia de mención de cada frase testimonio en cada una de las 24 empresas participantes asignándose puntajes, b) Se obtuvo la suma de la frecuencia de cada una de las frases testimonio, por empresa, c) El puntaje máximo que podía tener cualquier empresa fue de 108 (6 puntos máximo por 18 ìtems) y d) Se dividió el número obtenido en el inciso "b" entre 108 y el resultado se multiplicó por 100, para obtener un "Índice de Percepción de la Administración Estratégica" (IPAE). A mayor IPAE, significa que el propietario tiene un mejor conocimiento de la misma, (Tabla 3).

Tabla 3: Índice de Percepción de la Administración Estratégica (IPAE)

Empresa	Puntaje por empresa	Puntaje Máximo	IPAE (%)
1	54	108	50.0
2	56	108	51.9
3	56	108	51.9
4	52	108	48.1
5	50	108	46.3
6	55	108	50.9
7	58	108	53.7
8	52	108	48.1
9	50	108	46.3
10	50	108	46.3
11	60	108	55.6
12	57	108	52.8
13	56	108	51.9
14	56	108	51.9
15	52	108	48.1
16	56	108	57.9
17	42	108	38.9
18	33	108	30.6
19	48	108	44.4
20	47	108	43.5
21	48	108	44.4
22	35	108	32.4
23	54	108	50.0
24	36	108	33.3

IPAE= Índice de percepción de la administración estratégica = Puntaje / Puntaje máximo x 100. *El valor más alto es de 57.9% y el menor 30.6% lo que refleja el escaso conocimiento de estas organizaciones sobre herramientas de planeación y procesos formales de diseño e implementación de estrategias empresariales.*

Instrumento B

Se aplicaron 43 cuestionarios a los hijos que laboran en la firma familiar del total de 24 empresas que aceptaron participar, o que reunían los requisitos mínimos para ser consideradas empresas familiares y ser sujetos de estudio. Al evaluar la dimensión de antecedentes de la firma, todos los hijos que laboran en la misma coinciden con el propietario en la antigüedad de la organización así como en el número de trabajadores que tuvieron en el ejercicio 2013. Del total de entrevistados el 79.06% menciona que sólo una generación ha estado involucrada en la firma y el 20.94% menciona que actualmente es la segunda generación quien administra la organización y todos, sin excepción, comentan que el propietario es el padre, respecto a la dimensión relativa a los antecedentes de los hijos, el 63% comenta tener hermanos y el 55.8% señala ser el primogénito.

Al cuestionar el estado civil de los participantes el 81.6% manifiesta estar casado y el 13.2% dijo tener 30 años lo que representa la mayoría en los participantes. Agrupados en rangos de edad se observa que la fuerza laboral a nivel gerencial es aún joven. El 60.5% indica que no han trabajado fuera de la empresa familiar, el 11.8% no tuvo experiencia previa de trabajo y el 20% de los encuestados laboró previamente a tiempo parcial. En la entrevista se plantearon preguntas con respuestas cualitativas cuya frecuencia y contenido dieron lugar a un conjunto de frases que se agruparon según la clave asignada a la pregunta, la categoría, las respuestas, la clave de la empresa participante, el total de respuestas y la frecuencia alcanzada según la escala tipo Likert. Para evaluar la percepción que tienen sobre la empresa y la sucesión los hijos que laboran dentro de la administración de las firmas familiares, se analizó la información cualitativa del instrumento, asignándose un puntaje para obtener un Índice de Percepción de la Sucesión (IPS), siguiendo los mismos pasos aplicados para el instrumento A. La construcción de este índice nos señala que a mayor IPS, significa que los hijos que laboran dentro de las firmas familiares tienen mayor conocimiento de la empresa, sus relaciones empresariales y familiares así como de la importancia de la sucesión. (Tabla 4)

Tabla 4: Índice de Percepción de la Sucesión (IPS)

Item	**1**	**1-1**	**1-2**	**1-3**	**2**	**3**	**4**	**5**	**5-1**	**5-2**	**6**	**7**	**8**	**9**	**10**	**11**	**11-1**	**12**	**12-1**	**12-2**	**12-3**	**13**
Puntaje	46	42	45	45	43	48	47	38	45	36	40	43	44	35	37	36	37	39	41	40	44	42
Punt. Máx.	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120
IPS INDIVIDUAL (%)	38.3	35.0	37.5	37.5	35.8	40.0	39.2	31.7	37.5	30.0	33.3	35.8	36.7	29.1	30.8	30.0	30.8	32.5	34.2	33.3	36.7	35.0
IPS EMPRESA (%)			37.07		35.8	40.0	39.2		33.06		33.3	35.8	36.7	29.1	30.8	30.4			34.1			35.0

IPS= Índice de percepción de la sucesión = Puntaje / Puntaje máximo x 100

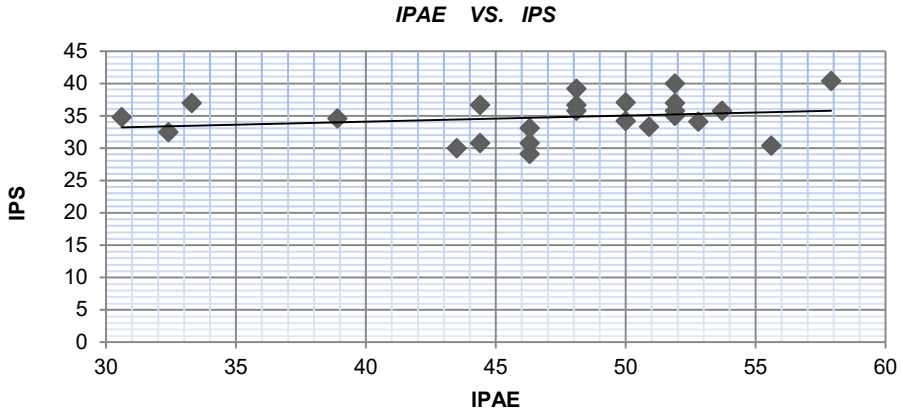
Tabla 4: Índice de Percepción de la Sucesión (IPS). (Continuación)

Item	**14**	**14-1**	**14-2**	**14-3**	**15**	**16**	**17**	**17-1**	**17-2**	**17-3**	**18**	**18-1**	**18-2**	**18-3**	**19**	**20**	**21**	**22**	**23**	**24**	**24-1**
Puntaje	46	42	45	45	43	48	47	38	45	36	40	44	44	39	44	36	37	39	41	40	49
Punt. Máx.	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120
IPS INDIVIDUAL (%)	38.3	35.0	37.5	37.5	35.8	40.0	39.2	31.7	37.5	30.0	33.3	36.7	36.7	32.5	36.7	30.0	30.8	32.5	34.2	33.3	40.8
IPS EMPRESA (%)			37.0		35.8	40.4		34.6				34.8			36.7	30.0	30.8	32.5	34.2	37.0	

IPS= Índice de percepción de la sucesión = Puntaje / Puntaje máximo x 100

El presente estudio al ser descriptivo, no plantea una hipótesis inicial, sin embargo en el desarrollo del mismo se deduce la posibilidad de establecer la correlación que guardan entre sí las variables sin que esta sea preconcebida de origen. Para lograr lo anterior se compararon los resultados de las tablas 3 y 4, y así poder evaluar la relación entre el conocimiento que tienen los empresarios respecto a la administración estratégica y el proceso de sucesión bajo la óptica de los sucesores. Mediante un análisis de regresión lineal se determinó el coeficiente de Pearson y el coeficiente de correlación, El resultado del coeficiente de Pearson fue de r = 0.9367 y el coeficiente de determinación r2 = 0.8775, o r2 = 87.75%; los datos obtenidos no son dispersos y la correlación se considera alta al estar en un rango de 0.75 y 1.0 lo que señala que un cambio entre una de las variables incide en las otras por estar fuertemente asociadas (Lind, Marchal y Wathen, 2012). Ver Figura 1.

Figura1: Gráfica de Dispersión Entre los Índices de Percepción de Administración Estratégica y de Percepción de la Sucesión



CONCLUSIONES

Se establece que existen empresas de este sector productivo que son jurídicamente personas morales pues están constituidas como una sociedad mercantil, pero no fomentan la toma de decisiones con base a la experiencia de sus integrantes, mediante un consejo directivo, sino es el socio fundador quien sigue teniendo la última palabra lo que afecta en el diseño e implementación de estrategias empresariales. Las estrategias que aplican para fomentar el crecimiento empresarial y el financiamiento de las mismas, no siguen una metodología previamente diseñada y probada con base en los resultados financieros; tienen una escasa identificación de fortalezas de sus propias organizaciones, por lo tanto no existe un proceso de formulación, implementación y evaluación de estrategias para el logro de metas y objetivos tal como lo señalan Sharma et al. (1997). Los empresarios consideran que uno de sus mayores logros empresariales es permanecer en el sector sin embargo no tienen definidas las condiciones de su permanencia, la cual puede debilitarse dadas las condiciones económicas actuales.

Por otra parte a pesar de que la edad promedio de los propietarios está en el rango de 55 y 61 años, no informaron tener o estar desarrollando un plan de sucesión; así como el desarrollar el protocolo familiar de la empresa para prevenir la presencia de conflictos futuros entre los miembros de la familia de acuerdo con lo sugerido por Lozano (2000). Los hijos gerentes conocen el origen de la organización y su contribución a la generación de empleos, en su mayoría informaron que trabajaban dentro de la empresa porque así siempre se había preconcebido por la familia y pocos ingresaron por iniciativa propia, lo que coincide con lo referido por García et al. (2002). Respecto a los antecedentes de los hijos, en el caso de los hijos únicos, son los sucesores indiscutibles si el padre optara por un miembro de la familia para dirigir la organización; aunque estudios recientes señalan que al elegir un sucesor, la primogenitura no es ya la principal característica para designar al sucesor (Vera y Dean 2005), sino la integridad y el grado de compromiso, descartando el concepto de junior o el género como elementos determinantes a su favor según el estudio desarrollado por Chrisman et al. (1998). Al describir la relación padre-propietario-hijo, estos últimos comentan que siempre ha sido buena, aunque con opiniones diferentes, que el trabajar con él como jefe es excelente pues aprenden mucho de su experiencia del predecesor y consideran que sí será difícil para su padre dejar la compañía con un plazo de entre 5 y 10 años para desligarse realmente de la operación de la misma, lo que se reflejaría en las decisiones importantes que lleve a cabo la empresa tal como lo señala García et al. (2002). En lo relativo a las relaciones de negocio los hijos informaron que siempre se consideró el hecho de que entraran a trabajar a la empresa. Respecto a los clientes, proveedores y empleados los entrevistados manifiestan tener una relación cordial, salvo el caso de las hijas que informaron sentirse discriminadas por su género pues consideran que es un sector dominado por los hombres, (dentro del contexto cultural de la ciudad de Campeche y de la actividad económica), por lo tanto es poco probable que

el sucesor pertenezca al género femenino independientemente de que sea familiar o administrador profesional. (Lee 2006 y Vera y Dean 2005).

No se obtuvo evidencia de que estas organizaciones tengan estrategias particulares para el tema de la transición generacional, es un hecho que se sabe latente, pero que no se aborda quizás por la presencia de los socios fundadores aún laboran y toman decisiones fundamentales en la mayoría de los casos, lo cual se confirma con los bajos valores obtenidos con los índices IPAE e IPS diseñados para tal efecto, donde el factor común es la presencia y personalidad del socio fundador en la toma de decisiones. La población estudiada es pequeña y tiene como limitante el poco interés en desarrollar estudios sectoriales con enfoque administrativo, por lo tanto, el acceso a la información se restringe por la rivalidad entre competidores. Futuras líneas de investigación en otras entidades del país podrían generar diferencias o similitudes que permitan generalizar los resultados y una aproximación a los factores cualitativos que afectan la operación de una actividad económica importante para México.

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TRIPADVISOR PLATAFORMA QUE PERMITE EXPLORAR EXPERIENCIAS Y OPINIONES DE VIAJEROS DE LA CIUDAD DE SALTILLO, COAHUILA MÉXICO

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RESUMEN

Actualmente las personas se encuentran en constante movimiento, su estilo de vida se ha transformado por la tecnología. Evaluar servicios y tomar decisiones es diferente gracias a las redes sociales e internet. TripAdvisor es una plataforma de viajeros que comparten experiencias y opiniones a nivel mundial, su uso se ha generalizado en diferentes ámbitos y el turístico es de los más beneficiados. El objetivo de la investigación es determinar si influye la plataforma/red social TripAdvisor en los jóvenes viajeros de la ciudad de Saltillo al planear un viaje. La muestra fue de 384 personas de la generación "Millennials" (ellos pasan gran parte de su tiempo en Internet) con un nivel de confianza de 95% y 5% margen de error. Los resultados: no existe diferencia entre hombres y mujeres ni en los rangos de edad en cuanto a cómo califican los diferentes servicios de la plataforma, la única variable que influye es el ingreso. El 99% de los jóvenes viajeros de la ciudad de Saltillo busca información en Internet para hacer sus viajes y de estos más de las tres cuartas partes dijeron utilizar TripAdvisor.

PALABRAS CLAVE: Turismo, Internet, Toma de Decisiones y Plataforma Tripadvisor

TRIPADVISOR: PLATFORM THAT ALLOWS TO EXPLORE EXPERIENCES AND OPINIONS OF TRAVELERS FROM THE CITY OF SALTILLO, COAHUILA, MEXICO

ABSTRACT

Nowadays people are in constant movement, lifestyle has been transformed by technology. Evaluating services and decision making are different now due to social networks and the internet. TripAdvisor is a platform for travelers that share experiences and opinions around the globe, the use of this platform has been adopted in different sectors and the touristic sector has been one of the most beneficiated. The goal of this research is to define if the platform of TripAdvisor has influence in young travelers in Saltillo City when planning their trips. The used sample was of 384 people from Millennial generation (they spend most of their time on the internet) with 95% confidence level and 5% margin of error. The results were: There is no difference between men and women nor in the age range when grading different services of the platform, the only variable that actually has influence is income. Results from this research showed that 99% of the Young travelers from Saltillo search in the internet for trips and more than three quarters of these travelers stated that they used TripAdvisor.

JEL: M3

KEYWORDS*:* Tourism, Internet, Decision Making, Tripadvisor Platform

INTRODUCCIÓN

No cabe duda que el sector turístico ha sido clave para el progreso socioeconómico de muchos países del mundo, pues se crean empresas, fuentes de empleo, ingresos e infraestructura y las tecnologías de la información lo han revolucionado, pues ha cambiado el esquema del comercio, de competencia mundial, el estilo de viajar de muchas personas proporcionándoles guías, publicaciones online y offline, portales, blogs, webs, redes sociales, etc. En especial al sector de viajeros les permite encontrar información rápida y exacta sobre cualquier destino o actividad que les interesa (Hernandez, 2004). Quienes viajan requieren información para planear acciones y elegir la mejor opción, por ello cada vez hay mayor integración entre las páginas de recomendaciones y las redes sociales como: Facebook y TripAdvisor (García, 2013). A este sector se le conoce como viajeros 2.0 pues recomiendan, comparten en tiempo real fotografías, sentimientos, información y experiencias positivas/negativas sobre: hoteles, complejos turísticos, hostales, paquetes de viajes, vacaciones, guías, etc. Esta nueva cultura de viajar influenciada por usuarios que pasan más de 82 por ciento de su tiempo en redes sociales, ya sea en la computadora o en el Smartphone (Mueses, 2013) abrevia tiempos y evita sorpresas desagradables, pues se toman decisiones en las que la incertidumbre se minimiza. Se trata de un nuevo estilo de viajar, en el que el comportamiento de los consumidores se adapta a las condiciones del mercado y la tecnología.

REVISIÓN LITERARIA

El turismo durante las últimas décadas ha crecido y se ha diversificado, llegando a ser de los sectores económicos más fuertes a nivel mundial, representando para algunos países su fuente más importante de ingresos. Está catalogado como una actividad económica significativa, ya que genera miles de millones de dólares en exportaciones, eleva las fuentes de empleo y el desarrollo de infraestructura. Esto ha ocurrido en destinos de todo el mundo, pero particularmente en Europa, a medida que la región se esfuerza por consolidar su salida de uno de los peores periodos económicos de su historia, aseveró Taleb Rifai, Secretario General de la Organización Mundial de Turismo (OMT), en la apertura del Spain Global Tourism Forum en Madrid. Comunicado de prensa OMT (2015). El turismo es el conjunto de actividades de las personas que viajan y permanecen en lugares ajenos a su entorno habitual por un período de tiempo no superior a un año, por motivos de ocio, negocios y otros menesteres no relacionados con el ejercicio de una actividad profesional remunerada en el lugar visitado. Govers (2009).

La derrama económica de un país, está en función de la calidad del servicio y de la variedad de opciones turísticas que ofrezca. La OMT como organismo de las Naciones Unidas dedicado al turismo tiene encomendado ayudar a los destinos a posicionarse de forma sostenible. Se publicó el informe "UNWTO Tourism Highlights. 2015 Edition" (Cifras Globales de Turismo, 2015) en el que aparece un resumen estadístico del comportamiento de este sector a nivel mundial, elaboradas por la OMT: el turismo es una de las principales industrias del mundo y una de las que más crece. Genera uno de cada once empleos en el mundo. Representa el 6% de todas las exportaciones a nivel mundial y 30% de servicios. En 2014 reportó más de 1,100 millones de turistas con un crecimiento del 4.3% a nivel mundial. Los ingresos generados crecieron 3.7%. La OMT prevé un crecimiento anual del 3.3% hasta el año 2030.

Se hizo un análisis por continentes en el que Europa, recibe casi la mitad de todos los turistas mundiales 581 millones, seguido de Asia Pacifico con 263 millones y América con 181. África y Oriente Medio superan los 50 millones cada uno. Encabezan este ranking: Francia, Estados Unidos, España y China, quienes intercambian los primeros lugares en cuanto al número de turistas e ingresos generados por el turismo. De los 181 millones de turistas recibidos en el continente americano lo que representa un crecimiento del 8% sobre el 2014; está Estados unidos con casi 75 millones de turistas lo cual representa un crecimiento del 6.8%, seguido de México con 29 millones con un crecimiento del 20.5% y Canadá con

más de 16 millones con 2.9% de crecimiento. Este continente ya recibe el 16% de todos los turistas mundiales y el 22% de todos los ingresos.

Estas cifras han repuntado en gran parte por el desarrollo de las tecnologías de información y comunicación, pues se amplía la gama de opciones, hay interactividad, se acortan distancias, reducen costos y se eleva el nivel de competitividad. Sus puntos fuertes son la velocidad, el bajo costo, la distribución internacional, las relaciones personalizadas y la facilidad para buscar. Su dominio no sólo alcanza los campos técnicos de las comunicaciones informáticas, sino a toda la sociedad. (Leiner, 2016) Los turistas necesitan información precisa, confiable y relevante antes de salir de viaje para planificar, les sirve de guía para hacer una elección apropiada. Esto ha permitido atraer a mayor cantidad de turistas a sitios insospechados en el que se ha utilizado a Internet como canal de compra (Bakos, 1997); (Dholakia, 2002) La toma de decisiones apoyada en la tecnología resulta más práctica, al combinarlas nace una plataforma *"TripAdvisor.com"* que es un sitio web de turismo basado en el intercambio de opiniones libres de los viajeros sobre hoteles, destinos y atracciones turísticas. Fundada en Febrero del 2000, por Stephen Caufer (Livingston, 2007), ofrece opiniones e información que ayuda a planear vacaciones, es la comunidad virtual más grande, con más de 15 millones de opiniones y cerca de 30 millones de nuevos visitantes por mes.

Desde Agosto de 2005, TripAdvisor es un grupo de Expedia que ofrece diferentes servicios: opiniones de Hoteles/Atracciones/Restaurantes. Travel wiki: Los usuarios pueden añadir información sobre los diferentes destinos permitiendo atraer visitantes potenciales. GoLists: Listas de lugares, actividades e información de interés recopiladas por los usuarios y usualmente sobre temas de viajes. TripAdvisor maps: Diferentes mapas ligados a Google Maps para lograr llegar a las diferentes ubicaciones de hoteles o atracciones. TripAdvisor fórums: Foros en los que millones de viajeros preguntan y contestan sobre miles de destinos e intereses basados en los viajes. Existen foros para destinos individuales, destinos aéreos, cruceros y viajes familiares. Según los datos ofrecidos por la propia empresa, estas cifras de sitúan en 2015 en 340 millones de visitas mensuales, 225 millones de opiniones sobre 4.9 millones de establecimientos turísticos y presencia en 45 países. (TripAdvisor 2015). Su impacto en los negocios de la hospitalidad es impresionante, ya que alrededor del 80% de los consumidores buscan antes de reservar y sus decisiones se basan en las opiniones de un sitio web como TripAdvisor (Moliterni, 2008). Es neutral, no ayuda a los negocios a resolver las opiniones negativas, tiene alto grado de confianza para quienes basan su decisión en las opiniones proporcionadas en este sitio (Couzin & Grappone, 2013).

La industria turística se enfrenta a un reto, llegar al consumidor aprovechando los recursos que ofrece internet, han de buscar espacios de interacción con sus consumidores para mostrarles sus productos y estrechar relaciones. El papel de las redes sociales es fundamental (Mena, 2013). Esto ha dado lugar al fenómeno de los viajeros 2.0 que es aquel turista que recomienda, comparte en tiempo real fotografías, sentimientos e información y experiencias relevantes –tanto positivas como negativas- de los servicios turísticos, esto es, participar en una comunicación eWOM (electronic Word-of-mouth). El uso de las redes sociales está siendo determinante en una nueva relación entre proveedores y clientes, está innovando al sector, la forma de comunicación y promoción turística de servicios (Mena, 2013). La libre circulación de opiniones en las redes sociales, es uno de los fenómenos que mejor definen el nuevo marketing interactivo. Según una investigación (Nielsen on Line 2009) realizada en 47 países, las opiniones de otros usuarios (78%), son la principal fuente de información al decidirse sobre un producto; por delante de otras fuentes como los periódicos (63%) o las páginas web de las empresas (60%) (Ordozgoiti, Rodríguez, Olmos, & Miranda, 2012). Hoy por hoy, cada vez más viajeros utilizan la tecnología 2.0 antes, durante y después del viaje. Según el estudio de intenciones de compra online realizado por Burbank (2014) en Nielsen en septiembre de 2014, muestran un importante crecimiento a nivel mundial, duplicándose durante los últimos 3 años, especialmente en categorías durables y relacionadas con el entretenimiento, como por ejemplo: compra de entradas a eventos, libros electrónicos, juguetes y artículos deportivos.

Cerca de la mitad de los encuestados a nivel global en este estudio manifestaron su intención de hacer una compra usando el internet en los próximos seis meses en categorías de alta relevancia como: ropa (46%), tickets aéreos (48%) y reservas en hoteles (44%). De acuerdo con un estudio realizado por The Voice of Customer de ERDM, los usuarios cada vez prestan más atención en los comentarios online, antes de tomar la decisión para realizar una compra por Internet (Puon, 2013).En otro estudio elaborado por Phocus Wright para TripAdvisor, 83% de los usuarios afirman que se sienten seguros si comprueban los comentarios que se dejan en el sitio web antes de acudir a un hotel. (Puon, 2013). Para hoteles, restaurantes, y atracciones, establecer una cuenta de negocios es gratis. Hacerlo permite "reclamar" la ubicación en el sitio, actualizar y optimizar los detalles del negocio y subir fotos a la red. Recibir alertas de e-mails cuando se haga una nueva opinión sobre el negocio propio, así mismo, el usuario de la cuenta de negocios podrá responder oficialmente. Según una investigación de la compañía FUNSHERPA, las estadísticas en la influencia del Internet y las Redes en el 2012 son las siguientes: el 87% de los viajeros recurren al Internet para planificar la mayor parte de su viaje. En cuanto a las principales actividades: 62% investiga su próximo viaje; 45% buscan una idea sobre su próximo viaje; 43% leen las reseñas y las opiniones de los otros viajeros; 31% ven videos de viajes; 24% leen blogs relacionados con viajes; 16% publican reseñas y opiniones de viaje; 11% suben videos en relación a sus viajes pasados; 11% comentan críticas que se han hecho sobre viajes; 9% comentan sobre los videos de viajes y el 7% participan en blogs relacionados a viajes.

En cuanto a las actividades después del viaje, 76% publica fotos en redes sociales; 46% escribe una reseña sobre el hotel en el que se alojaron; 40% escriben una opinión sobre alguna de las actividades del viaje y 40% publican reseñas sobre restaurantes. En cuanto al uso de celulares el 85% los usan mientras viajan, 30% usan aplicaciones móviles para encontrar hoteles y 15% han descargado aplicaciones para planear y usar durante las vacaciones. No se puede negar cómo el marketing online y las redes sociales han transformado la forma de viajar y cómo la industria turística se ha adaptado para responder y superar las expectativas del cliente (The impact of the Internet and Social Media on Travel, 2012). La plataforma/red social de TripAdvisor es una de las fuerzas más poderosas para la planeación de viajes.

Objetivo de la Investigación

Determinar si influye la plataforma/red social TripAdvisor en los jóvenes viajeros de la Ciudad de Saltillo al planear un viaje.

METODOLOGÍA

Esta investigación es de carácter descriptivo y exploratorio, con medición transversal y no experimental. Utilizando un margen de error de 5% y un nivel de confianza del 95%; se obtiene un tamaño de muestra de 384 personas a las cuales se les aplicó el instrumento de investigación en la ciudad de Saltillo, Coahuila. La muestra comprende a hombres y mujeres de la generación "Millennials", de entre 15 y 34 años de edad. Se diseñó un cuestionario con 28 ítems, conformado de preguntas categóricas y escala de Likert. Se validó el instrumento obteniendo un Alfa de Cronbach de .942. El análisis de información se hizo mediante el paquete estadístico SPSS versión 21, realizando tablas de contingencia, Prueba de U-de Mann Whitney y Prueba de Kruskal Wallis, el período de realización fue de Junio de 2014 a Junio de 2015. Las primeras 3 hipótesis se relacionan con la evaluación que hacen jóvenes viajeros a los servicios ofrecidos por la plataforma/red social TripAdvisor. Utilizando como variables dependientes sexo, edad e ingreso. Las últimas 3 hipótesis están relacionadas con la influencia que ejerce en los jóvenes viajeros las opiniones y reseñas de otros viajeros que aparecen en la plataforma/red social TripAdvisor, tomando como variables dependientes también el sexo, edad e ingreso.

RESULTADOS

Perfil de los Viajeros y su Comportamiento

Las variables demográficas utilizadas en la investigación fueron: edad, sexo e ingreso como variables dependientes. De la muestra de 384, se encuesto al 25% de cada rango de edad, así mismo el 50.5% se aplicó a mujeres, mientras que el 49.5% a hombres. En lo que corresponde al ingreso mensual, el 29.2% perciben un ingreso menor a $6,000.00 y 26.3%, entre $6,000.00 y $12,000.00. Un 99.7% manifestaron que viajan. En cuanto a los tipos de viajes que realizan, un 79.9% lo hace por placer, el 13.8% por negocios. En cuanto a la frecuencia de viaje, 44% lo hace anualmente, 33.1% semestralmente. El 99.2% recurren a internet para buscar información sobre sus viajes, de ellos, 43.2% pasa investigando de 1 a 2 horas, un 27.3% menos de una hora y el 22.1% lo hace de 2 a 3 horas. Un 79.7% manifestó que utiliza la plataforma/red social TripAdvisor. El resto no la usa por desconocimiento o porque no les gusta. De los que la han utilizado, 66.67% la usa como consulta de información, de ese porcentaje el 34.38% son mujeres y el 32.29% hombres. El 10.4% lo utiliza como red social. En cuanto a los servicios que ofrece la plataforma, se obtuvo la media del total de la muestra en donde los servicios mejor evaluados fueron: hoteles (M= 3.32), restaurantes (M= 3.24) y opiniones y reseñas (M= 3.21). Para realizar la comprobación de las Hipótesis se utilizaron Pruebas no paramétricas encontrando lo siguiente: Al aplicar la prueba de Mann Whitney utilizando como variable dependiente el sexo, se encontró que todas las variables de la escala de Likert relacionadas con el servicio tienen una significancia > a .05, lo que expresa que no hay diferencia significativa entre hombres y mujeres con respecto a la calificación otorgada a los servicios ofrecidos por la plataforma.

Se realizó la prueba de Kruskal Wallis utilizando como variable dependiente la edad y se encontró que todas las variables relacionadas con el servicio tienen una significancia > a .05, lo que representa que no hay diferencia significativa entre los 4 rangos de edad, tanto los adolescentes como los jóvenes adultos (15 a 35 años), califican por igual a los servicios ofrecidos por la plataforma. Se llevó a cabo la Prueba de Kruskal Wallis utilizando como variable dependiente el ingreso mensual y se encontró que 4 variables de la escala de Likert relacionadas con el servicio tienen una significancia < a .05, lo que representa que si hay diferencia significativa entre los 5 rangos de ingreso y las variables: servicio de TripAdvisor sobre hoteles, restaurantes, atracciones turísticas y opiniones y reseñas. La información obtenida muestra que a mayor ingreso mejor califican los servicios. (Tabla 1)

Tabla 1: Prueba de Kruskal Wallis Estadísticos de Contraste[a,B]

	servicio de tripadvisor sobre hoteles	**servicio de tripadvisor sobre restaurantes**	**servicio de tripadvisor sobre atracciones turisticas**	**servicio de tripadvisor sobre los destinos**	**servicio de tripadvisor sobre vuelos**	**servicio de tripadvisor sobre casas de vacaciones**	**servicio de tripadvisor sobre "lo mejor de"**	**servicio de tripadvisor sobre opiniones y reseñas**
Chi-cuadrado	19.542	17.368	12.374	5.800	1.485	.915	1.504	21.128
gl	4	4	4	4	4	4	4	4
Sig. asintót.	.001	.002	.015	.215	.829	.922	.826	.000

a. Prueba de Kruskal-Wallis b. Variable de agrupación: Ingreso Mensual Se aplicó el estadístico de contraste de Kruskal-Wallis en este caso empleando como variable dependiente el ingreso mensual. La finalidad al aplicarlo fue comprobar la hipótesis número 3, planteada en este trabajo de investigación que plantea lo siguiente:: ***El ingreso no repercute en la forma de evaluar los diferentes servicios que ofrece la plataforma/red social, encontrándose que de los 8 ítems que integran el bloque de servicios, 4 de ellos tienen una significancia < a .05, esto quiere decir que si existe diferencia significativa entre los diferentes niveles de ingreso y los servicios ofrecidos sobre opiniones y reseñas, hoteles, restaurantes y atracciones turísticas o sea que a mayor ingreso mejor evaluados los servicios ofrecidos por esta red social***

Para hacer el análisis de la influencia de opiniones se obtuvo la media para identificar cuáles son las 3 variables que más influyen en la toma de decisiones de los jóvenes viajeros, encontrando que son: influencia

de la reputación de los hoteles con una media de 3.19, de los restaurantes con una media de 3.11 y de las opiniones y reseñas con una media de 3.01. Para hacer la comprobación de las hipótesis 4, 5 y 6 se aplicaron pruebas no paramétricas. Los resultados obtenidos fueron que la variable sexo y la variable edad tienen una significancia > a .05 lo que señala que no hay diferencia significativa entre hombres y mujeres y en los 4 rangos de edad con respecto a la influencia de las opiniones de otros viajeros. Para comprobar la hipótesis 6 se realizó la prueba de Kruskal Wallis utilizando como variable dependiente el ingreso mensual y se encontró que 7 ítems relacionados con la influencia que ejercen las opiniones de los viajeros respecto a diferentes aspectos de la plataforma tienen una significancia < a .05 lo que representa que si hay diferencia significativa entre los 5 rangos de ingreso y los ítems: Influencia de las opiniones y reseñas, de la reputación de los hoteles, restaurantes, de las calificaciones, el resumen de las calificaciones de viajeros, atracciones turísticas y de las fotos que publican los viajeros .(Tabla 2). Los rangos promedio más altos los presentan los dos ingresos que van desde $20,000.00 a más de $35,000.00.

Tabla 2: Prueba de Kruskal Wallis Estadísticos de Contraste[a,B]

	influencia de las opiniones y reseñas	**influencia de la reputación de los hoteles**	**influencia de la reputación de los restaurantes**	**influencia de la reputación de las atracciones turísticas**	**influencia de las calificaciones**	**influencia de las fotos que publican los viajeros**	**influencia de los resumen de las calificaciones de viajeros**	**influencia de los foros de viajeros**	**influencia de las listas de "lo mejor"**
Chi-cuadrado	23.043	23.092	19.687	13.566	16.220	9.707	13.813	1.323	1.777
gl	4	4	4	4	4	4	4	4	4
Sig. asintót.	.000	.000	.001	.009	.003	.046	.008	.857	.777

a. Prueba de Kruskal-Wallis b. Variable de agrupación: Ingreso Mensual Se realizó la Prueba de Kruskal-Wallis, es decir un estadístico de contraste utilizando como variable dependiente el ingreso. El motivo principal al aplicar este estadístico fue comprobar la hipótesis número 6, planteada en este trabajo de investigación que establece lo siguiente: El ingreso no impacta en cuanto a la influencia que ejercen las opiniones y reseñas de otros viajeros que ofrece la plataforma/red social, encontrándose que de los 9 ítems que conforman el bloque de influencia; son 7 los que guardan relación con el ingreso mensual ya que tienen una significancia < a .05 lo que representa que para los "Millennials" que tienen un ingreso alto es determinante contar con las opiniones y experiencias de otros viajeros.

CONCLUSIONES

En la vida, sin importar en que ámbito sea, las personas se enfrentan a una multitud de situaciones en las cuales se deben tomar decisiones de todos tipos. Según Miklos (2000) "La decisión es tal vez el más humano de los actos. Es la combinación de las facultades analíticas de observación, conocimiento e intuición de los seres humanos". En la actualidad, el acceso a una oferta mucho más amplia y el acceso a más información, en un mayor grado de profundidad y más adecuada a los intereses y objetivos de la persona, han hecho de Internet y la Web especialmente un motor de cambio para el proceso de la toma de decisiones (Cairncross, 1997). Hoy en día la influencia del Internet depende mucho de cada mercado, y como se ha venido abordando a lo largo de la investigación, una de las áreas que se ha visto mayormente afectada por el Internet y con ello las plataformas y redes sociales es el sector turístico, el cual en muchos casos ha provocado cambios considerables en el juego competitivo. Últimamente, el turismo se ha venido desarrollando de una forma rápida y asombrosa en Internet y por consecuencia, día a día mayor número de personas recurren a la red para tomar decisiones a lo largo de la planeación de sus viajes, basándose principalmente en las opiniones y recomendaciones de otros viajeros, lo cual les puede brindar una mayor seguridad y confiabilidad sobre diferentes aspectos a considerar para realizar sus viajes.

Llegando a este punto, en el cual se ha realizado la investigación de campo, se puede decir que se ha cumplido con el objetivo general de determinar si influye la plataforma/red social TripAdvisor en los jóvenes viajeros de la ciudad de Saltillo al momento de planear un viaje, así como llegar a identificar el conocimiento que se tiene sobre dicha plataforma y la influencia que esta ejerce en lo jóvenes. El perfil de los viajeros en los que se basó la investigación fueron personas de la generación de los "Millennials" los cuales se dice que son personas tecnológicas, emprendedoras y que pasan gran parte de su tiempo en

Internet, además, de ser independientes, innovadores y partícipes del e-commerce. Según la investigación, de los viajeros de la ciudad de Saltillo encuestados casi el cien por ciento manifestó recurrir constantemente a Internet para hacer búsqueda sobre sus viajes y de éstos más de las tres cuartas partes de la muestra dijo que utilizaban TripAdvisor. Esto indica que este sitio web de turismo basado en el intercambio libre de opiniones de viajeros tiene un gran impacto en el sector turístico y específicamente en los jóvenes viajeros, ya que buscan opiniones y recomendaciones antes de hacer alguna reservación y la mayoría de sus decisiones son tomadas dependiendo de lo que encuentran en este sitio.

Así mismo, TripAvisor ofrece diferentes servicios siendo este sitio web neutral, por lo cual, un mayor número de viajeros recurren en busca de información y ayuda para tomar una correcta decisión (Couzin & Grappone, 2013); las opiniones y reseñas que es el principal servicio que ofrece la plataforma, han tomado gran importancia entre los jóvenes viajeros, ya que éstos prestan más atención a los comentarios online calificandolo entre bueno y excelente y dos tercios de ellos se ve influenciado por las opiniones al momento de tomar alguna decisión. Así como dice Moliterni, "El impacto de TripAdvisor es impresionante, ya que hoy en día alrededor del 80% de los consumidores buscan opiniones antes de reservar y sus decisiones son tomadas dependiendo de las opiniones de un sitio web".

Hoy en día las redes sociales y plataformas juegan un rol que es clave para las experiencias de viaje de los consumidores, según Schiffman & Lazar Kanuk "La experiencia así como el sentimiento derivado de consumir "cosas" y "experiencias" contribuyen a crear satisfacción en el consumidor y elevar la calidad de vida"; por ello la industria de los viajes y turismo depende considerablemente de las opiniones y recomendaciones ya que los consumidores constantemente están leyendo experiencias de otros viajeros, los cuales, la mayoría de las veces los inspiran. En cuanto a las hipótesis planteadas se aceptan las hipótesis 1 y 2, encontrando que el sexo y la edad no influyen en la evaluación de los servicios que ofrece la plataforma/red social, la percepción similar es debido a que hoy en día, casi todo puede ser comprado y evaluado en la red, por lo cual ambos sexos tienen la misma oportunidad de accesar y consultar las diferentes opiniones y sus decisiones se basan en ellas. Se rechaza la hipótesis 3 por lo tanto la única variable que si influye en la evaluación de los servicios es el ingreso.

Con respecto a las hipótesis 4 y 5 también se encontró que en las variables sexo y edad no hay diferencia significativa con respecto a la influencia que ejerce en ellos las opiniones que tienen los viajeros, sólo la hipótesis 6 se rechaza, encontrando que el ingreso si tiene relevancia en cuanto a la evaluación que se hizo de la plataforma, ya que a mayor ingreso es mayor la influencia que ejercen los diferentes aspectos de la plataforma; esto puede ser debido a que entre mayor ingreso tengan las personas son mayores sus exigencias y es más difícil que se logre una satisfacción online, por esto, factores como la reputación de hoteles, restaurantes y atracciones turísticas van a influir más a medida de que sus ingresos vayan aumentando ya que lo que buscan es tomar decisiones que logren satisfacerlos lo mayormente posible. Otra de las razones por las cuales los diferentes aspectos de TripAdvisor pueden influir mayormente en base a los ingresos es por el hecho de que a mayores ingresos son mayores las posibilidades de viajar, por lo cual conocen el medio y saben la gran influencia e importancia que este sitio puede tener para lograr un viaje que se desea con el mayor grado de satisfacción posible.

Los viajeros recurren a la red para elegir su destino incluso antes de pedir consejos a sus amigos o familiares: asimismo, se conectan cada vez más a internet gracias al aumento de puntos wifi y les agrada compartir sus experiencias en las redes sociales, permitiendo difundir como se sienten, sus gustos y dando opiniones sobre los servicios que estos reciben (Efe, 2014). Aunque en la ciudad de Saltillo no es aún muy conocida la plataforma, ya sea porque es una ciudad más enfocada a viajes de negocios que al turismo, esto no quiere decir que le reste importancia a la utilización e interacción con la misma. En la actualidad las tecnologías 2.0 van cambiando al turista, el consumidor dispone de muchísimas opciones en la actual economía, es por ello que al elegir, planificar e interactuar con operadores turísticos y viajeros se presenta una amplia gama gracias a TripAdvisor. Hoy por hoy, cada vez más turistas o viajeros utilizan la tecnología

2.0 antes, durante y después del viaje. Es por esto que se convierte en una herramienta cada vez más importante entre los viajeros "Millennials" con el fin de tomar las mejores decisiones en las diferentes etapas de la planificación de sus viajes.

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REPERCUSIÓN DE LOS GASTOS NO DEDUCIBLES EN LA DETERMINACIÓN DE LA BASE GRAVABLE DEL IMPUESTO SOBRE LA RENTA (ISR) DE LAS EMPRESAS PYMES COMERCIALES DEL MUNICIPIO DE TECOMÁN, COLIMA

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RESUMEN

Esta investigación fue realizada a los pequeñas y medianas empresas comerciales de tributan en el régimen de transición en la ciudad de Tecomán, Colima. Con el fin de saber en que repercuten aquellos gastos que los comerciantes no pueden deducir, ya que; a mayor gasto que no cuenten con los requisitos para su deducibilidad mayor será el impuesto que deberán pagar ante las autoridades fiscales, y entre más gastos puedan deducir menor será el impuesto Tras la búsqueda adecuada de información en distintas leyes fiscales como la Ley del Impuesto Sobre la Renta, ley del Impuesto al Valor Agregado, Código Fiscal de la Federación, y otras leyes relacionadas por mencionar algunas otras. Esta es la importancia de nuestra investigación que las personas que lean este documento se den cuenta de los errores que están cometiendo en sus negocios y que al termino de leer la información que contiene este documento se enriquezcan de conocimiento tengan más conciencia de realizar gastos que le repercuten en sus negocios y no realicen compras, gastos o inversiones que no podrán deducirlas a la hora de determinar su base gravable para la determinación del impuesto sobre la renta, y hacer su presentación ante el Servicio de Administración Tributaria.

PALABRAS CLAVES: Gastos, Impuesto, Empresas

IMPACT OF NON-DEDUCTIBLE EXPENSES IN DETERMINING THE INCOME TAX BASE FOR COMMERCIAL SMES IN THE MUNICIPALITY OF TECOMAN, COLIMA

ABSTRACT

This research was conducted among small and medium business enterprises pay tax as transitional in the city of Tecoman, Colima. In order to know that impact those expenses that traders can not deduct, as; to higher spending that do not have the requirements for greater deductibility be tax to be paid to the tax authorities, and the more expenses can deduct the lower the tax. After finding the appropriate information in various tax laws such as the Law on Income Tax, Tax Law Value Added Tax Code of the Federation and other laws related to name a few others. This is the importance of our research that people who read this document to realize the mistakes they are making in their businesses and to finish reading the information contained in this document are enriched knowledge more aware of making expenses that impact on their business and do not make purchases, expenses or investments that may not deduct them when determining their tax base for determining the income tax, and make your presentation to the tax Administration Service.

JEL: G3

KEYWORDS: Expense, Tax, Business

INRODUCCIÓN

Esta investigación delimita como objeto uno de los elementos más importantes dentro del sistema económico que es sin duda la política tributaria, la cual tiene como principal objetivo lograr recursos suficientes para las necesidades de gasto del país, así lo contempla la Constitución Política de los Estados Unidos mexicanos en su artículo 31 fracción IV (CPEUM) (Amez, 2003) Menciona que la repercusión es la acción mediante la cual se traslada la carga de un impuesto desde el sujeto pasivo original a un tercero como consecuencia de la realización por parte de éste de ciertos actos gravados por el impuesto, así como también menciona que los gastos no deducibles son contraprestaciones económicas necesarias que se efectúan para la adquisición de bienes y servicios que van a ser utilizados en una explotación y cuyo importe se espera recuperar con la venta de los productos que esta genere. , Delimita al Impuesto sobre las ganancias y utilidades anuales de cualquier persona natural o física, corporación mercantil u otra entidad definida. Expresado en forma de porcentaje, la tasa impositiva varía frecuentemente de acuerdo con el carácter y el monto de los ingresos en que se basa. (Verheugen, 2015), menciona que las microempresas, las pequeñas y medianas empresas (PYME) son el motor de la economía europea. Constituyen una fuente fundamental de puestos de trabajo, generan espíritu empresarial e innovación en la UE y, por ello, son vitales para promover la competitividad y el empleo.

Dentro de esta investigación, la sociedad en general y en particular el municipio de Tecomán, Colima. Podrá identificar sin ningún problema cuáles serán sus operaciones no deducibles de acuerdo a su actividad empresarial, ya que no en todos los giros comerciales serán las mismas partidas que no podrán deducirse, aquí la importancia de conocer realmente cuales son estas operaciones de acuerdo a la ley del Impuesto Sobre la Renta, ya que esta rige el pago de dicho impuesto, y con esto se evitaran las multas por no pagar correctamente sus impuestos o pagar de más por no determinar una base gravable correctamente.
Esta investigación está basada sobre los conceptos más actuales y una manera fácil de interpretar para cualquier persona que se interese en este trabajo de información, he aquí nuestra preocupación por las personas que cuentan con un negocio propio y no saben cómo presentar y pagar dicho impuesto.

Planteamiento del Problema

Los contribuyentes de la ciudad de Tecomán, Colima. Del ramo comercial de las pymes, se encuentran en una problemática para determinar la base del Impuesto Sobre la Renta, ya que algunos gastos, costos, inversiones que no cumplen los requisitos fiscales en el cual son no deducibles y repercuten en el pago excesivo de sus impuestos por que la base no está determinada correctamente por no tener una cultura fiscal para el cumplimiento de la misma. El contribuyente necesita conocer a detalle todos los conceptos que presentan mayor complejidad de las deducciones autorizadas, y para lograr esto se hace un documental basándose en la bibliografía fiscal además de las resoluciones emitidas por los tribunales.

Objetivo General

Diferenciar los gastos no deducibles, costos e inversiones cumpliendo con los requisitos que para cada una de ellas se establece en la Ley del Impuesto Sobre la Renta (LISR) esto con la finalidad de informar a las pequeñas y medianas empresas acerca de sus obligaciones como personas físicas o morales.

Objetivo Específico

Conocer y describir los gastos no deducibles.
Diferenciar los conceptos no deducibles aplicable dicho impuesto.

Analizar la incidencia de los gastos no deducibles a través de las notas a los estados financieros.
Analizar los gastos no deducibles tributariamente que tienen incidencia en la preparación y presentación del estado de resultados
Analizar las decisiones adoptadas por la empresa para la elaboración del estado de resultados
Analizar las pequeñas y medianas empresas
Aplicar lo establecido en la ley de impuesto sobre la renta

Pregunta de Investigación

¿Los inversionistas del municipio de Tecomán, Colima. Tendrán los conocimientos necesarios para determinar los gastos, costos, e inversiones no deducibles para la determinación de la base gravable del ISR de las empresas pymes?

Justificación

El caso se formula debido al pequeño conocimiento que tienen sobre las responsabilidades tributarias con lo cual su mayor problema es la entrega de documentos fiscales de gastos personales y otros generados por la misma actividad de negocio para incluirlos en la actividad preponderante de la empresa a pesar de que estos no tienen vínculo con el objeto social de negocio, sin embargo se pretende incluirlos en los registros contables partiendo contra las normas tributarias que rigen el país. Las devoluciones que se reciban o los descuentos o bonificaciones que se hagan, siempre que se hubiese acumulado el ingreso correspondiente. Las adquisiciones de mercancías, así como de materias primas, productos semiterminados o terminados, que utilicen para prestar servicios, para fabricar bienes o para enajenarlos.
Los gastos. Que sean estrictamente indispensables para la obtención de los ingresos por los que se está obligado al pago de este impuesto en los Las cuotas a cargo de los patrones pagadas al Instituto Mexicano del Seguro Social. Que hayan sido efectivamente erogadas en el ejercicio de que se trate. Se consideran efectivamente erogadas cuando el pago haya sido realizado en efectivo, mediante traspasos de cuentas en instituciones de crédito o casas de bolsa, en servicios o en otros bienes que no sean títulos de crédito. Que al realizar las operaciones correspondientes o a más tardar el último día del ejercicio, se reúnan los requisitos que para cada deducción en particular establece esta Ley.

Los Gastos, Costos e Inversiones no Deducibles y Porque

No serán deducibles en su totalidad o simplemente si no cumplen con todos los requisitos no serán deducibles aun cuando pudieron haberlo sido si tuviera todos los requisitos fiscales que menciona el artículo 147 de la LISR

Marco Teórico

En el inicio de LISR, exigían solamente realizar un pago anual del gravamen en comento, omitiéndose en la norma jurídica la obligación de efectuar pagos provisionales o anticipos a cuenta del impuesto anual causado; instaurándose hasta en la reforma de 1944 en su numeral 4º el deber de realizar pagos anticipados del impuesto anual. Precisamente, (DOMÍNGUEZ, 1998) rescata: "En la ley del Impuesto Sobre la Renta ha existido, desde hace varios años, el procedimiento de pagos anticipados dentro del Sistema Cedular que estuvo vigente hasta 1964 y se establecía, para los causantes de la cédula I, la obligación de efectuar un anticipo con base en los resultados del ejercicio anterior y aun cuando en ese ejercicio, se hubiere obtenido pérdida, el anticipo se haría aplicando una tasa del 4%." La principal razón de la reforma, obedeció a razones de orden financiero; toda vez que el gasto público está presente durante todo el ejercicio, coexistiendo la necesidad de sufragar los egresos económicos necesarios del Estado para así cumplir de una mejor forma sus actividades como tal. Dicha contribución gravó los ingresos en efectivo, en especio o crédito, provenientes de productos o rendimientos de capital, del trabajo o de la combinación de ambos;

estando sujetos las personas físicas y morales mexicanas, las empresas extranjeras residentes en México, así como las sucursales de empresas extranjeras".(Gadea, 2015) Los ingresos por enajenación de bienes" aplica para aquellas personas físicas que no se dedican a la enajenación de bienes como una actividad preponderante o en forma habitual y con un carácter de especulación comercial. (GUILLEN., 2015)

Marco Legal

Las bases legales de esta investigación se encuentran representadas, en primer lugar, en la constitución política de los estados unidos mexicanos, donde el artículo 31, fracción IV, de esta ley, menciona que todos los mexicanos, tenemos la obligación de contribuir para el gasto público de la nación. Son obligaciones de los mexicanos Contribuir para los gastos públicos, así de la Federación, como del Distrito Federal o del Estado y Municipio en que residan, de manera proporcional y equitativa que dispongan las leyes. (Unidos, 2004)

METODOLOGÍA

La metodología es parte del análisis y de los métodos de investigación." Es decir debe considerarse como el estudio del método que ofrece una mejor comprensión de ciertos caminos que ha probado su utilidad en la práctica de la investigación, como objeto de evitar obstáculos que entorpezcan el trabajo científico. Por tanto puede definirse como: "la descripción, el análisis y la valoración crítica de los métodos de investigación". (Asti Vera, 2005) Los estudios con enfoque cualitativo, además utilizan técnicas para recolectar datos como la observación no estructurada, entrevistas abiertas, revisión de documentos, discusión en grupo, por ello este tipo de estudios se fundamentan en una perspectiva interpretativa centrada en el entendimiento del significado de las acciones de los seres vivos, principalmente los humanos. Por tal motivo estos estudios postulan que la realidad se define a través de las interpretaciones de los participantes en la investigación respecto de sus propias realidades, siendo estas las fuentes de datos. (Hernández, Fernández, & Baptista, 2006)

De acuerdo con (Hernández, Fernández, & Baptista, 2006) los estudios exploratorios se realizan cuando el objetivo es examinar un tema o problema de investigación poco estudiado, del cual se tienen muchas dudas o no se ha abordado antes, es decir, cuando la revisión de la literatura reveló que tan sólo hay guías no investigadas e ideas vagamente relacionadas con el problema de estudio o bien, si se desea indagar sobre temas y áreas desde nuevas perspectivas. Por tal motivo para delimitar el tema, primeramente se eligió la problemática de la falta de cumplimiento en la determinación la base gravable debido a los gastos, costos e inversiones que no son deducibles para los contribuyentes por no cumplir con lo establecido en las leyes fiscales, después se eligió la problemática por la falta de declaración correcta de los ingresos y terminando así enfocándola hacia un régimen específico el cual se tratará del régimen de incorporación o transición fiscal empresarial. Para este trabajo de investigación se considerarán las herramientas metodológicas, libros, revistas, artículos, jurisprudencias que ayudaron para llegar a un resultado del estudio utilizando diferentes medios antes mencionados, para así dar validez y sustento al contribuyente y corregir su situación fiscal.

RESULTADOS

La indebida restricción en la deducción de gastos, costos, e inversiones condicionándolo al pago previo, se contrapone a la aplicación del principio de causalidad. La indebida restricción establecida en la deducción de gastos o costos, e inversiones condicionándolos al pago previo, afecta también en algunos casos al costo computable, originando ello una distorsión en la determinación de la renta neta empresarial.
La Ley del Impuesto a la Renta procede adecuadamente cuando señala que para efectos de poder deducir los gastos, estos deberán adicionalmente de cumplir con el principio del devengado y causalidad, con los criterios de razonabilidad en relación con los ingresos y generalidad para algunos tipos de gastos, porque siempre se debe cumplir con la correlación de ingresos y gasto.

La Ley del Impuesto a la Renta debe mantenerse aplicando supletoriamente las Normas Internacionales de Información Financiera, debido a que ellas con las directivas sobre las que se formulas y preparan los Estados Financieros y se determina la utilidad o pérdida contable sobre la cual se realizan las adiciones y deducciones que permiten la determinación de la Renta Neta Empresarial. No obstante, siempre debe tener en cuenta la prevalencia y el cumplimiento de las disposiciones contenidas en la Ley del Impuesto Sobre la Renta para la preparación de la información que se presentará ante las autoridades fiscales, principalmente en lo relacionado con la declaración de costos y gastos deducibles y no deducibles.

CONCLUSIÓN

De la presente investigación se concluye que la pequeñas y medianas empresas del ramo comercial, cometen errores al determinar su base del impuesto sobre la renta porque consideran en algunos casos gastos, costos e inversiones que no cumplen con los requisitos que marcan las leyes fiscales por consecuencia determinan incorrectamente sus impuestos ya sea que paguen más o menos por no saber determinar los gastos que vallan relacionados a sus actividades preponderantes de las mismas.

RECONOCIMENTO

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ANÁLISIS ESTRATÉGICO PARA EL DESARROLLO DE LAS MICROEMPRESAS: ESTUDIO EMPÍRICO EN MATAMOROS TAMAULIPAS, MÉXICO

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RESUMEN

Las microempresas son el sector y tipo de negocios que predomina en la economía de todos los países. (Marín Aguilar, García Ramírez, & Vega Martínez, 2015) La sostenibilidad y desarrollo en el mercado actual es el problema que presentan las microempresas en la región de Matamoros, lo que conduce a determinar si la permanencia y desarrollo de los micronegocios está en función de las características, indicadores internos y externos. Se planteó como objetivo: Realizar un diagnóstico de las características particulares de las microempresas, para determinar sus fortalezas, debilidades y realizar un análisis comparativo con los resultados obtenidos en el estudio resultante para México. La metodología es exploratoria y descriptiva. Se aplicó el instrumento de investigación a una muestra de 110 Mi pymes de una población de 15,906. El instrumento es un cuestionario estructurado que fue proporcionado por la Red Fundación para el Análisis y Desarrollo Estratégico de la Pequeña y Mediana Empresa (FAEDPYME). Entre otros resultados se observa similitud entre el estudio de Matamoros y el de México, en que más del 40 % tienen como prioridad expandir el negocio, y diferencias en el género de los propietarios: en Matamoros son hombres en un 38.2 %, mientras que en el estudio nacional el 42, 1 % es Mujer.

PALABRAS CLAVES: Microempresas**,** Estrategias, Competitividad

STRATEGIC DEVELOPMENT FOR MICRO BUSINESSES: AN EMPIRICAL STUDY IN MATAMOROS TAMAULIPAS, MEXICO

ABSTRACT

Micro-enterprises are the sector and type of business that dominates the economy of all countries. (Marin Aguilar, JT, Garcia Ramirez, R., & Vega Martínez, JV, 2015) Sustainability and development in the current market is the problem presented microenterprises in the region of Matamoros, which leads to determine whether the permanence and development of micro is a function of the characteristics, internal and external indicators. It was proposed as objective: Perform a diagnosis of the particular characteristics of micro-enterprises, to determine their strengths, weaknesses and comparative analysis with the results of the baseline study for Mexico. The methodology is exploratory and descriptive. the research instrument was applied to a sample of 110 My SMEs in a population of 15,906. The instrument is a structured questionnaire that was provided by the Red Faedpymes. Among the most important results is observed similarity between the study of Matamoros and Mexico, where more than 40% have a priority to expand the business. There are differences in gender owners: are men in Matamoros 38.2% in the national study 42, 1% are female.

JEL: M00

KEYWORDS: Micro-Enterprises, *Strategy, Competitiveness*

INTRODUCCION

La micro pequeñas y medianas empresas (MiPYMES), son entidades económicas de relevante importancia a nivel mundial, por ser el principal motor de impulso a la economía y fuente generadora de empleo en la mayoría de los países. En México existen aproximadamente 5 millones 664 mil 515 de unidades empresariales Pymes, el 99.8% son MiPYMES, el 95.4% son pequeños negocios que aportan el 52% del Producto Interno Bruto (PIB) y 72% del empleo en el país. (INEGI, 2014). Las PYMES presentan un menor nivel de productividad y rentabilidad que las grandes empresas debido a diversas limitantes que enfrentan, presentan un problema ya que la desaparición o cierre de pymes es alta, el 82.5% de pymes que se instalan desaparecen antes de los dos años. (Kelly, J. F. 2013) Las PYMES son también una importante fuente de ingreso y empleo, pero sin embargo estas empresas sufren una gran desventaja con respecto a las grandes, en lo referido a acceso a créditos, mercados y tecnologías entre otros. (Solimano, A., Pollack, M., Wainer, U., & Wurgaft, J., 2007)

Se han realizado varios estudios de las PYMES, pero el desconocimiento acerca de las verdaderas problemáticas que aquejan a las más pequeñas, las microempresas, fue lo que animó a la Fundación para el Análisis Estratégico y Desarrollo de la Pequeña y Mediana Empresa (FAEDPYME) a crear las bases para un estudio comparativo de estas entidades en Iberoamérica. El Informe México abarcó 4320 empresas de los siguientes estados de la República: Aguascalientes (440), Guanajuato (844), Querétaro (405), Chiapas (88), Quintana Roo (201), Yucatán (807), Coahuila (429), Tamaulipas (566), Sonora (440) y Baja California Norte (120). (Marín Aguilar, J. T., García Ramírez, R., & Vega Martínez, J. V., 2015)

En el Estado de Tamaulipas existen 104,334 unidades económicas, el 94.2 % son microempresas, en el municipio de Matamoros hay 15,906 empresas y el 95% son Mipymes. El problema que presentan la microempresas en la región, está relacionado con la sostenibilidad y desarrollo en el mercado actual, lo que conduce primeramente a determinar si la permanencia y desarrollo de los micronegocios está en función de las características, indicadores internos y externos, lo que permite plantear el objetivo de esta investigación: Realizar un diagnóstico de las características particulares de las microempresas en Matamoros Tamaulipas, para determinar sus fortalezas, debilidades; y realizar un análisis comparativo con los resultados obtenidos en el estudio resultante para México.

La estructura en la que se presenta esta investigación presenta en la primera parte el análisis de estudios realizados, fundamentos teóricos relacionados con el tema a investigar, la segunda parte es la metodología utilizada, dónde se identifica la muestra, y se explica el análisis estadístico-descriptivo realizado para el logro del objetivo, y en la tercera parte se hace una descripción y análisis de los resultados obtenidos en la investigación. Finalmente se presentan las conclusiones, limitaciones e investigaciones futuras a realizar.

REVISION DE LA LITERATURA

Las empresas en la actualidad están inmersas en un mercado abierto y altamente competitivo, por lo que todo emprendedor debe aprender y reaprender como sobrevivir y superar la nueva realidad. Existe una gran cantidad y diversidad de estudios científicos relacionados con problemas, factores e indicadores que son causa indirecta o directa de la permanencia y competitividad de las empresas en el mercado competitivo. Los estudios enfocados al análisis de los factores estratégicos de las PYME han sido una línea de investigación recurrente. La revisión de estudios científicos y literatura diversa analizada para los fundamentos teóricos y construir el marco referencial de esta investigación, consideran de gran relevancia que todo negocio como unidad económica, independientemente del tamaño o giro es fundamental que estén estructuradas para el logro de objetivos, donde lo primordial es la rentabilidad. (Valencia, 2006). En

general, en los estudios empíricos previos (Correa, 2013) plantea que la influencia del capital humano para la competitividad de las pymes, que presentan en virtud de su tamaño como son; el tener acceso restringido a las fuentes de financiamiento, los bajos niveles de capacitación de sus recursos humanos, limitados niveles de innovación y desarrollo tecnológico, baja penetración en mercados internacionales, así como bajos niveles de productividad y de capacidad de asociación y administrativa. De todos estos factores el más representativo es el acceso a financiamiento, lo cual no sucede con las grandes empresas.

(Cumex, 2009), muestra resultados en estudio comparativo del perfil financiero y administrativo de las pequeñas empresas, en entidades del estado de México, Hidalgo, Puebla, Sonora y Tamaulipas realizado a PYMEs, dónde se puede observar que la planeación es un aspecto que se presenta solo en un 47% de las entidades analizadas. Al analizar el entorno público de las micro empresas, Zevallos Vallejos, E. G. (2003), señala tres componentes principales: 1- la inestabilidad de las economías latinoamericanas que no fomenta la inversión, 2- insuficiente comprensión por parte de los gobiernos de la problemática de las MiPYME, 3- la poca eficiencia de los mecanismos institucionales del Estado (estructura) para resolver los dilemas de política pública en el ámbito empresarial. Pavón, L. (2010) plantea que en la actualidad, se estima que del total de PYMEs mexicanas, solo 20% de ellas estaría en condiciones de exportar. Esta estimación se basa en que solo este porcentaje tiene como directivos a empresarios de entre 25 y 45 años de edad, con formación especializada y vocación de comercio exterior.

Con el propósito de agrupar los elementos teóricos y las principales conclusiones a las que arribó un investigación diagnóstica de las microempresas en México, al que esta investigación contribuyó y ahora toma como base para el análisis comparativo, se extraen las definiciones y conclusiones fundamentales a continuación, en cada uno de los aspectos analizados en el libro "La Micro empresa en México: un diagnóstico de la situación actual". (Maldonado Guzman, G., et. al. (2015) En los motivos para crear la empresa, se plantea que "la motivación es el conjunto de factores que provocan, encauzan y sustentan la conducta humana y las necesidades de motivación no se perciben como características universales con una influencia indiscriminada, sino como se demuestra es a través de comportamientos específicos". (Martín, Gil, Barrasa y Antino, 2010)". Esta investigación muestra que el factor "Esto es lo que me gusta" es importante para microempresarios en México al momento de crear una empresa, así como "la flexibilidad horario / tiempo" y "la aspiración de querer ser independiente". Es decir para los empresarios, las aspiraciones personales tienen mayor peso que las motivaciones de carácter material a la hora de decidir la creación de la empresa. (Mexicano Ojeda, M. A., et. al., 2015)

En lo referido a las expectativas y satisfacción con la microempresa, el estudio realizado en México concluye que los microempresarios mantienen sus expectativas de ventas y del nivel de participación en la oportunidad de empleo por arriba del 90% en ambos casos. El manejo y la determinación de las expectativas de una empresa "va de la mano" de la motivación y de la aptitud que el empresario posea. El porcentaje mayor de la muestra se inclina hacia la expansión del negocio, en las zonas urbanas a diferencia de las rurales, los microempresarios prefieren dejar el negocio por un trabajo asalariado. En las zonas residenciales los microempresarios prefieren abrir adicionalmente otro negocio. (Valdez Juárez, L. E., Cervantes Rosas, M. A., Ramos Escobar, E. A., Rascón Ruiz, J. A. (2015) En cuanto a la financiación de la Microempresa e ingresos de la Familia, los resultados del estudio en México arrojan que el financiamiento inicial es mayoritariamente por ahorros propios o de familiares del empresario, o grupo de empresarios, seguido de otras fuentes como los recursos que prestan los familiares, amigos y prestamistas. Con el paso de los años se mantienen esas mismas fuentes, pero además toman como tercera fuente la venta de sus cuentas por cobrar a clientes o venta de su cartera (factoraje), lo que indica una débil evolución de la microempresa en este aspecto. (Uc Heredia, L. J., Duarte Cáceres, L. G. & Bojórquez Carrillo, A. L. (2015) Los hogares de los dueños de microempresas se siguen sustentando en ingresos adicionales provenientes de otros miembros de la familia o amigos, lo que comprueba, desde la antropología, que las relaciones sociales son aún muy importantes en los hogares de México, y en lo económico se demuestra que las microempresas no son

capaces de generar utilidades para poder reinvertir en el negocio, lo que agrava los niveles de pobreza. (Uc Heredia, L. J., Duarte Cáceres, L. G. & Bojórquez Carrillo, A. L., 2015).

En cuanto a la infraestructura y Tecnologías de Información y Comunicación, en la Microempresa, existe una cobertura de al menos el 82% en los rubros de telefonía móvil, telefonía fija, correo electrónico, banca electrónica y páginas web. (Ruiz Domínguez, V. E., Ojeda Hidalgo, J. F. & Posada Velásquez, R., 2015) (Esparza Aguilar, J. L., Pérez Hervert, M. de J. & Campos Arana, C. I., 2015) por su parte plantean que la mayoría de las microempresas en México surgen por alguna necesidad económica individual o social, y que las capacidades y habilidades de administración son limitadas. Abren el negocio con mínimo conocimiento del entorno empresarial, sin ningún plan de negocio y con recursos financieros mínimos. Generalmente no disponen de infraestructura física ni tecnológica adecuada, y con una organización poco eficiente; lo que origina el inevitable fracaso en muy corto plazo. En relación con el aprovisionamiento en las Microempresas en México, el mencionado estudio concluye que éstas generalmente se aprovisionan de mayoristas y minoristas, y solo en un porcentaje muy bajo compran directamente a productores. La principal fuente de abastecimiento de materias primas que requieren las microempresas en México son los vendedores minoristas, siendo esta fuente más importante para las que están ubicadas en zonas rurales. (Molina Morejón, V. M., Medina Elizondo, M. & Solís González, J. L., 2015)

En la venta de productos o servicios se puede destacar la orientación del mercado en las siguientes direcciones: tanto en zonas rurales como urbanas al mercado local, es decir individuos del barrio o poblado y de fuera, pero cercanos a la microempresa. Se manifiesta en sentido descendente las ventas a otras empresas, gobierno y la exportación. Por otra parte la ubicación del micro negocio está relacionada con la orientación al mercado: en la zona residencial y comercial se vende a consumidores directos finales y en la zona industrial las ventas se orientan más a otras empresas y a la exportación. (Armenteros Acosta, M. del C., López Chavarría, L. & Espinoza Arellano, J. de J., 2015) El análisis de los principales problemas que afectan a las microempresas en México es abordado por Martínez Rocha, V. M., Cruz Delgado, D. & Molina Morejón, V. M. (2015), quienes concluyen que además de los problemas administrativos, los problemas financieros representan la principal dificultad, ya que no obtienen las utilidades necesarias para hacer crecer el negocio.

Este libro, que resulta realmente revelador de la situación de las microempresas en México, concluye analizando los factores de éxito, entre los que se destacan los siguientes: que la mayoría se ubican en las zonas urbanas dónde hay mejor acceso a servicios públicos, los propietarios son mayormente mujeres jóvenes 18 y 35 años y con una educación universitaria. Estas mujeres jóvenes propietarias valoran la flexibilidad en el horario de atención de su micro negocio, y que tienen experiencia previa en las actividades del negocio y contaban con una visión de futuro. Los negocios lo instalan en las propias instalaciones de la vivienda familiar, y después buscan un establecimiento más adecuado como un local o kiosco en una zona comercial, mejorando el acceso a los productos y/o servicios que ofrecen. También consideran que su negocio ha incrementado significativamente sus ventas y utilidades en los últimos dos años, lo que les permite pensar como prioridad en un futuro próximo en expandirse, y a mediano o largo plazo abrir otro negocio igual o complementario. Actualmente realizan actividades de capacitación tanto para los directivos o propietarios del negocio como para sus trabajadores o empleados, y tienen como principal problema el financiamiento. (Maldonado Guzmán, G., López Torres, G. C. & Pinzón Castro, S. Y., 2015)

METODOLOGIA

El tipo de investigación en principio fue exploratoria al indagar sobre los antecedentes de este tipo de estudio. Algunos autores de este trabajo colaboraron en la revisión del instrumento, para lo que se basaron en una exhaustiva búsqueda y análisis de referentes teóricos y metodológicos previos. Se realizó un estudio cuantitativo descriptivo aplicando la metodología e instrumento validado por expertos bajo la conducción de la Fundación para el Análisis del Desarrollo Estratégico de las PYMES (FAEDPYMES). Ese

instrumento recopila la información en 7 aspectos que fueron analizados en los capítulos del libro publicado. (Maldonado Guzman, G., et. al. (2015)

Datos Generales: Perfil de la Organización y Perfil del Propietario
Motivos para la Creación de la Microempresa
Expectativas y Satisfacción con la Microempresa
Financiación de la Microempresa e Ingresos de la Familia
Infraestructura y TIC s en la Microempresa
Administración de la Microempresa
Problemas y Dificultades a los que se enfrenta la Microempresa

Hay que tener en cuenta que el tamaño de la población objeto de estudio fue calculado para los estados participantes, para lo que se consideró adecuado utilizar el más reciente pronunciamiento de la clasificación de las pequeñas y medianas empresas en México, el cual fue publicado el 30 de Junio de 2009 en el Diario Oficial de la Federación, y por medio del cual se establece que el tamaño de la empresa se determinará a partir del obtenido del número de trabajadores multiplicado por 10%, más el monto de las ventas anuales por 90%. La cifra obtenida debe ser igual o inferior al Tope Máximo Combinado de cada una de las categorías, las cuales van desde 4.6 para las microempresas hasta 250 para las medianas empresas. (Maldonado Guzman, G., et. al. (2015) En particular en la ciudad de Matamoros, se encuestaron de manera personal a representantes de 110 microempresas en los sectores que interesaba abarcar el estudio. Ver Tabla 1.

Tabla 1: Actividad Fundamental de las Microempresas Encuestadas

Actividad	Frecuencia	Porcentaje
Tienda de abarrotes y miscelánea	29	26,4
Peluquería	9	8,2
Panadería	8	7,3
Papelería	8	7,3
Farmacia	7	6,4
Carnicería	6	5,5
Snack	5	4,5
Tortillería	5	4,5
Mini súper	4	3,6
Restaurante	3	2,7
Cyber	3	2,7
Taquería	3	2,7
Lavandería	3	2,7
Taller mecánico	3	2,7
Taller de maquinado	2	1,8
Venta de ropa y accesorios	2	1,8
Hotel	1	0,9
Radiodifusión	1	0,9
Taller mecánico	1	0,9
Impresión xerográfica y diseño grafico	1	0,9
Florería	1	0,9
Venta de Periódico y publicidad	1	0,9
Página WEB	1	0,9
Ferretería	1	0,9
Show infantil	1	0,9
Comerciante	1	0,9
TOTAL	**110**	**100,0**

Esta Tabla 1 se muestra como de las empresas analizadas, el 26.4 % están dedicadas tiendas de abarrotes y miscelánea y solo el 25.5% corresponda al sector comercial lo que confirma que este sector son las principales proveedores de clientes de escasos recursos económicos de la periferia. Se abarcaron 26 actividades aunque 10 solo están representados por una sola empresa.

La muestra en la ciudad de Matamoros se seleccionó por medio de un muestreo aleatorio simple, quedando un total de 110 empresas, con un error de ±4 % y un límite de confianza del 96%. Los cuestionarios fueron aplicados en los meses de agosto septiembre y octubre del 2014, pero se analizaron y revisaron los datos

obtenidos en el primer trimestre del 2015. Para el procesamiento de datos se utilizó el software estadístico SPSS en la versión 18.

RESULTADOS

Los primeros resultados que se muestran a continuación complementan información general de la muestra de empresas en la ciudad de Matamoros. El 89.1% de los micronegocios están ubicados en las zonas urbanas de la región, y solamente el 10,9% se encuentran en las zonas rurales. Ver Tabla 2.

Tabla 2: Zona de Ubicación de los Micronegocios

Zona De Ubicación	Frecuencia	Porcentaje
Urbana	98	89,1
Rural	12	10,9
Total	110	100,0

Esta tabla 2 muestra como el mayor porcentaje de los micronegocios está ubicado en la zona urbana, resultado coincidente con el estudio nacional que mostró esta zona como la predominante, pero con un resultado de 75.9 %

Por otro lado, el 60.9 % de las microempresas se asientan en los barrios humildes, el 25.5 % están en la zona comercial, el 8.2 en zona residencial y solamente el 5.5 en área industrial

Una de las características importantes es la edad y género que atienden las microempresas. En el 80 % el propietario corresponde a un adulto mayor de 24 y menor de 53 años. Ver Tabla 3.

Tabla 3: Edad de los Propietarios de los Micronegocios

Edad	Frecuencia	Porcentaje
24-28	5	4,5
29-33	6	5,5
34-38	13	11,8
39-43	17	15,5
44-48	27	24,5
49-53	20	18,2
54-58	12	10,9
59-63	7	6,4
64-68	2	1,8
69-73	1	0,9
Total	110	100,0

En esta Tabla 3 se puede observar que solo el 10 % tienen como gerente o propietario a un joven (entre 24 y 34 años de edad). El mayor porcentaje es entre 44 y 48 años con un 24,5 %. A partir de esa edad las cantidades se van reduciendo para completar un 38,2 % de propietarios mayores de 49 años.

El género está representado en 38.2 % cuando el propietario es un hombre solo, y el 30.9% la propietaria es una mujer sola. El 20.9 % de los micronegocios en Matamoros son atendidas por propietarios en conjunto (hombre-mujer). El dato obtenido de que el 71.8 % de las empresas analizadas lo conforman empresas individuales registradas y solo el 16.4% empresas no registradas, presenta una área de oportunidad para impulsar a estos micronegocios a fortalecer las áreas básicas de la estructura organizacional para proyectar su desarrollo basado en costos o crecimiento. Los gerentes y dueños de las empresas carecen de formación académica superior o medio superior ya que los porcentajes son bajos al observar en los resultados que el 47.3% tienen estudios de educación media o básica, y solo el 19% tiene educación universitaria. En el área de empleabilidad el 70.1% de los negocios es atendido por los propietarios y solo el 20% cuenta con un empleado no remunerado.

Una de las características importantes y básicas para la sostenibilidad de los micronegocios está relacionada con la pregunta realizada respecto a la proyectiva, en la que los empresarios muestran poco interés en

cambiar la forma de ofertar los productos y servicios. La respuesta es que solo el 34.55% pretende continuar con el negocio tal y como está en el presente y solo el 44.5% mostró apertura al cambio.

El estudio más integral sometido a consideración para arbitraje analiza comparativamente los resultados de Matamoros, Tamaulipas con los obtenidos para el estudio en México, en todas las variables descritas en la metodología. Para no comprometer estos resultados solo se muestra en la Tabla 4 el análisis comparativo con respecto a la prioridad actual de las empresas.

Tabla 4: Análisis de la Situación Media de las Microempresas de Matamoros Tamaulipas y de México Con Respecto a la Prioridad de sus Propietarios

Prioridad del (la) microempresario(a)	Porcentaje en Matamoros	Porcentaje en México
Expandir este negocio	44,5	41,8
Continuar con el negocio tal y como está	34,5	28,5
Abrir adicionalmente otro negocio	13,6	18,8
Dejar el negocio para iniciar otro	4,5	5,8
Dejar el negocio por un trabajo asalariado	2,7	5,1

Se observa en esta Tabla 4 el mismo comportamiento entre el estudio en Matamoros y el estudio nacional ya que más del 40 % de los empresarios en ambas muestras quisieran expandir el negocio, le sigue en segundo lugar para ambas muestras el planteamiento de seguir con el negocio como está, aunque con una diferencia porcentual de 6 puntos. Posteriormente el 13,6 % en Matamoros, y el 18,8 nacional quisieran dejar el negocio e iniciar otros, mientras solo el 2,7 % de los empresarios en Matamoros quiere dejar el negocio por un trabajo asalariado. Esta cifra es ligeramente mayor en el estudio de México, dónde el 5,1 % tienen esa prioridad.

CONCLUSIONES

Se realizó un estudio en las microempresas de la ciudad de Matamoros, Estado de Tamaulipas, México, para el que se utilizó el instrumento validado por la Red FAEDPYMES en una muestra de 110 empresas. El mayor porcentaje de ellas (26,4 %) son tiendas de abarrotes y misceláneas. El 89,1 % de los micronegocios está ubicado en zonas urbanas, lo que coincide con el estudio nacional en dónde fue de un 75.9 %. El 60,9 % de las microempresas en Matamoros se asientan en barrios humildes, mostrando un comportamiento similar al estudio de México que tiene un 67.8 %. El 80 % de los propietarios en Matamoros tienen edades entre 24 y 53 años, siendo la edad entre 44 y 48 años la de mayor porcentaje (24,5 %). El género de los propietarios está mayormente representado por hombres con un 38.2 %, resultado que difiere del estudio nacional, en el que el género mejor representado fue Mujer sola propietaria con un 42,1 %. En un 30.9 % para el estudio en Matamoros, la propietaria es una mujer sola, mientras que comparten la propiedad hombre y mujer en un 20.9 %. Se detecta un área de oportunidad en la posibilidad de fortalecer las estructuras y factores de éxito de los micronegocios estudiados, pues el 71.8 % son empresas individuales registradas, resultado también coincidente con el estudio nacional dónde esa categoría es el mayor porcentaje con 63,1 %. Se requiere mejorar la formación académica de los empresarios dado que solo el 19 % tienen educación universitaria, lo que denota gran coincidencia con el resultado en México de 19,7 %. El 70.1 % de los micronegocios en Matamoros es atendido por los propietarios lo que implica un bajo nivel de empleabilidad y menos de la mitad de los encuestados (el 44.5 %) mostró apertura al cambio. En el estudio comparativo de la prioridad de los empresarios en Matamoros y en México, los resultados reportan para ambas muestras que más de un 40 % quisieran expandir el negocio.

Limitaciones y Trabajo Futuro

El estudio se limitó a la región noreste de Tamaulipas y únicamente a identificar la caracterización de los microempresas en el municipio de Matamoros. Las estrategias que se implementen como parte de un plan de mejora en este tipo de negocios serán motivo para seguir investigando y utilizar los resultados obtenidos para una segunda etapa, que es el diseño e implementación de un modelo de gestión estratégico para estas empresas, que se aplique en todo el estado de Tamaulipas, dado que los investigadores participantes en el país y la región pertenecen a la Red Faedpymes. (FAEDPYME, 2012)

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EXPLICACIÓN TENTATIVA DE LA PERPETUACIÓN DEL ENORME TAMAÑO DEL SECTOR INFORMAL EN LA ECONOMÍA COLOMBIANA A PARTIR DE UN ANÁLISIS DE LAS VENTAS AMBULANTES EN EL CENTRO DE MEDELLÍN

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RESUMEN

El objetivo de esta investigación es explicar el carácter aparentemente perpetuo del enorme tamaño del sector informal en la economía colombiana a partir de los venteros ambulantes quienes representan la mayor fuerza laboral absorbida por dicho sector. El estudio propone como principal generador de la perpetuidad del enorme tamaño de la informalidad laboral en Colombia el mismo sector informal. Dicho sector frena y deteriora la acumulación de capital humano de una economía, de esta manera es posible que Colombia no esté disfrutando de un crecimiento económico potencial mucho mayor que el registrado en los último años; la idea de que el sector informal deteriora la acumulación de capital humano se propone a través del deterioro del nivel de escolaridad del vendedor ambulante como consecuencia de pertenecer a un trabajo con una lógica laboral que frena e impide el mejoramiento de su cualificación.

PALABRAS CLAVE: Informalidad Laboral, Venteros Ambulantes, Sector Informal, Teoría Estructuralista

TENTATIVE EXPLANATION FOR THE PERPETUATION OF THE HUGE SIZE OF THE INFORMAL SECTOR IN THE COLOMBIAN ECONOMY FROM AN ANALYSIS OF STREET VENDING AT THE CENTER OF MEDELLIN

ABSTRACT

The objective of this research is to explain the seemingly perpetual huge size of the informal sector in the Colombian economy from street innkeepers who represent the largest workforce absorbed by the sector. The study proposes as the main generator of the perpetuity of the enormous size of the labor informality in Colombia the informal sector itself. This sector slows and impairs the accumulation of human capital of an economy, so it is possible that Colombia is not enjoying much greater potential economic growth registered in the last years; the idea that the informal sector deteriorates the accumulation of human capital is proposed through the deterioration in the level of schooling Street Vendor as a result of belonging to a job with a work logic that stops and prevents the improvement of their qualification.

JEL: J82, J24, E23, J46, E26, O17

KEYWORD: Labor Informality, Street Vendors, Informal Sector, Structuralist theory

INTRODUCCIÒN

Hay evidencias claras de que el sector informal en Colombia tiene un enorme tamaño que no se ha modificado significativamente en el transcurso del tiempo. Según García (2009) dicho sector fue el motor

de generación de casí el 60% de los empleos durante el periodo 1988 – 2006; con respecto a al lapso de tiempo comprendido entre 2001 – 2013 la variación porcentual promedio del tamaño del sector informal estuvo cercana a cero y con signo negativo sugiriendo una disminución despreciable, esto permitiría pronosticar un panorama no muy alentador para las siguientes décadas: si se quisieran alcanzar niveles de informalidad (30%) de países de ingresos medios, tardaríamos entre dos y tres décadas en lograrlo; y sería mucho más desconsolador, los 50 años aproximadamente que nos tomaría alcanzar el 10% de informalidad que registran las regiones desarrolladas, *ceteris paribus*. De esta manera, el propósito de esta investigación es proponer una explicación del por qué el enorme tamaño de la informalidad laboral en colombia se ha perpetuado a lo largo del tiempo a partir de los factores del presente y pasado que influyen el bajo nivel de escolaridad de los venteros ambulantes del centro de Medellín, y además evaluar empíricamente las principales relaciones que se proponen en dicha explicación. La presente investigación se ordena de la siguiente manera: en la sección revisión de la literatura donde se exponen los principales estudios que relacionan la educación con el sector informal; luego se presenta la metodología en donde se describen los datos, modelos y técnicas utilizadas como soporte empírico. Finalmente, los resultados, conclusiones y bibliografía son presentadas.

REVISIÒN DE LA LITERATURA

La explicación de la aparente perpetuidad del sector informal en Colombia que intenta expresar este estudio parte de la variable educación, también conocida en la mayoría de la investigación económica como capital humano. La mayoría de los estudios en Colombia que se han enfocado en el sector informal han encontrado una fuerte relación entre ese sector y el nivel educativo de los trabajadores. Ochoa y Ordóñez (2004) mencionan que el sector formal cada vez demanda más mano de obra cualificada y en menor proporción personas con bajo nivel de escolaridad quienes acceden fácilmente al sector informal para satisfacer necesidades básicas. Ramírez Rojas & Guevara Fletcher (2006) exponen el lento avance del nivel educativo en el sector informal: para el año 1996 el 89,8% de la mano de obra tenía como máximo nivel educativo la secundaria, en el año 2000 esa cifra sólo se redujo a 86,7%. García Cruz (2008) muestra que para el periodo 1988-2006 una oferta laboral poco calificada y sin experiencia mezclada con bajo crecimiento económico y una débil absorción del sector industrial generaron un desajuste en el mercado laboral que llevó a una gran parte de la población a realizar actividades económicas con calidad y salario bajos. Guataqui, García Suaza, y Rodriguez Acosta (2011) y Uribe, Ortiz y García Cruz (2008) determinan que la probabilidad de ser informal disminuye con la educación; Uribe, Ortiz y Castro (2006) exponen que el principal determinante del sector informal en Colombia es el nivel educativo o de cualificación de los trabajadores: con un incremento de un año de educación promedio en los ocupados, el tamaño del sector informal pueden disminuir en un 4%.

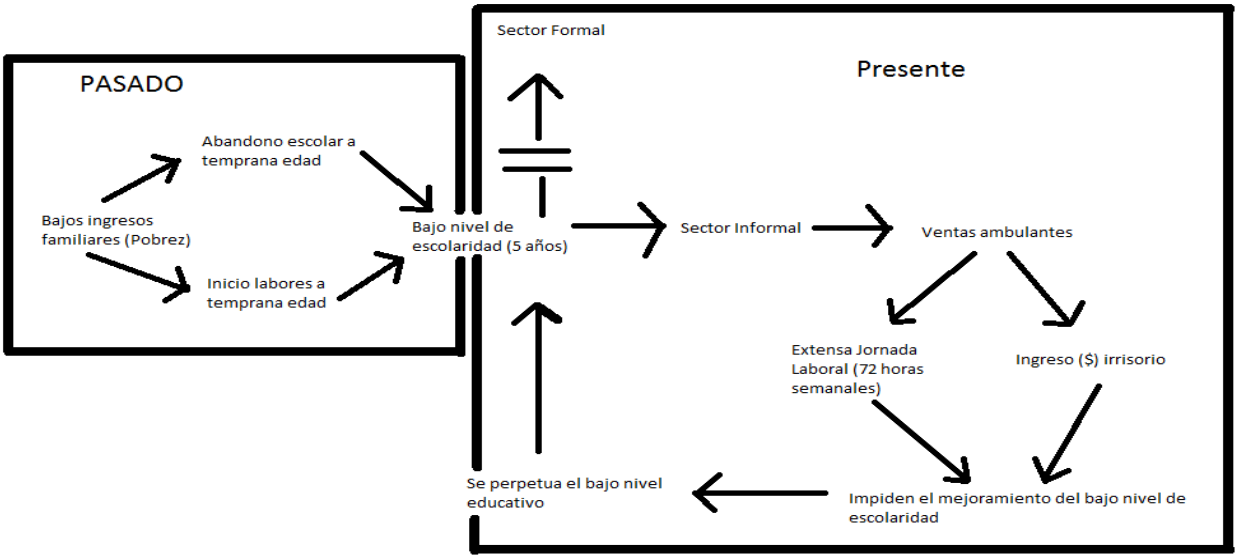
Modelo De Generación y Perpetuación de las Ventas Informales en el Centro de Medellín 2013

(Londoño Restrepo, 2013), en una investigación retrospectiva (Hernández Sampieri, Collado Fernández, & Baptista Lucio, 2010) indagan sobre los factores tanto del pasado como del presente que influyeron e influyen en el bajo nivel educativo de los venteros ambulantes del centro de Medellìn. La falta de dinero y la inserción a temprana edad en el mundo laboral son considerados como los principales factores del abandono escolar, resultado que expresa de manera clara, la difícil situación económica que enfrentaba la familia del ventero ambulante cuando cumplía un rol de hijo. Con respecto al presente, la falta de tiempo se configura como la principal razón que desmotiva la intención de emprender un proceso educativo; resultado que fue respaldado por la extensa jornada laboral a la que son sometidos: en promedio laboran once (11) horas diarias y seis (6) días a la semana, lo cual se traduce en setenta y dos (72) horas de trabajo, por lo general, en condiciones inadecuadas de salubridad (Garzón, 2009); jornada laboral superior a las cuarenta y ocho (48) horas semanales reglamentadas por el artículo 161 del código sustantivo del trabajo que experimentan, por lo general, las personas en el sector formal; de esa manera, hay un pequeño espacio temporal para que estas personas puedan dedicarse a otras actividades fuera de su trabajo, como por ejemplo

matricularse en un instituto de educación y estudiar; en tal estudio los entrevistados también manifiestan que la edad avanzada y el poco gusto por la educación son factores que impiden el inicio de un proceso educativo y de formación. A partir de los datos suministrado por la investigación de Londoño Restrepo (2013) se propone un modelo teórico de generación y perpetuación de las ventas ambulantes en el centro de Medellìn, gráficamente representado en la Figura 1.

Dicho modelo explica el proceso de generación y perpetuación de la siguiente forma: la principal razón del bajo nivel de escolaridad del ventero ambulante se debe a la situación económica (pobreza) de las familias cuando los entrevistados cumplían el rol de hijos. Dicha falta de recursos monetarios era de un nivel tal que los jefes de hogar no podían garantizar tan siquiera la subsistencia de los integrantes de sus familias, lo cual implicaba el inicio a temprana edad de los hijos en actividades laborales con el fin de colaborar con los gastos faltantes. La agudeza de la pobreza se traducía en un abandono escolar a temprana edad a pesar de la gratuidad de la educación, materializándose así el bajo nivel de escolaridad. De esta forma el ventero ambulante en promedio realizó cinco años de escolaridad. Bajo nivel de escolaridad que garantiza empleos sólo en el sector informal de la economía, específicamente en las ventas ambulantes ya que el sector formal no lo puede absorber por el bajo nivel de cualificación. Ventas ambulantes que son una actividad

Figura 1: Modelo de Generación y Perpetuación de las Ventas Ambulantes en el Centro de Medellín



Esta figura muestra las relaciones teóricas que explicarían el origen y perpetuación de trabajos informales. Nótese que el origen está asociado a la pobreza por tanto los integrantes de esas familias tienen una gran probabilidad de ser absorbidos por el sector informal ya que acceder al formal implica un alto nivel educativo, y la perpetuación es producto de los bajos salarios y de las extensas jornadas (lógicas laborales) a las que están expuestas las personas una vez hacen parte del sector informal, esta situación impide que los trabajadores mejoren el bajo nivel de escolaridad con el que ingresaron a dicho sector. De esta manera, el bajo nivel de escolaridad se perpetúa y consigo la permanencia en el sector informal, configurándose así el carácter perpetuo de la informalidad laboral en una economía capitalista.

METODOLOGÍA

Se utilizaron datos recolectados por la investigación de Londoño Restrepo (2013), específicamente los datos que midieron los años de escolaridad de los venteros ambulantes, los años de permanencia en trabajos como vendedor ambulante y horas de trabajo semanal. El análisis de los datos se realizó en el software estadístico R (R Core Team, 2014), donde se utilizaron los paquetes ggplot2 (Wickham, 2009), nortest (Gross & Ligges, 2012).y se aplicaron los dos siguientes modelos el siguiente modelo de regresión lineal simple:

$$Escolaridad_i = \alpha_i + \beta_1 Permanencia_i + \varepsilon_i \quad (1)$$

$$Escolaridad_i = \alpha_i + \beta_1 Horas_Trabajo_i + \varepsilon_i \quad (2)$$

Donde $Permanencia_i$ son los años que el individuo i ha dedicado a trabajos en las calles como ventero ambulante. $Escolaridad_i$ son los años de escolaridad que el individuo i ha realizado en el sistema educativo colombiano. $Horas_Trabajo_i$ son las horas de trabajo semanal del individuo i. ε_i es el término error. No se puedo contar con el resto de variables para corroborar el resto de relaciones del modelo teórico, las cuáles se tendrán en cuenta para una próxima publicación.

RESULTADOS

Para el modelo (1) se comprueba una relación negativa estadísticamente significativa entre los años de escolaridad y la permanencia en el sector informal, ver Tabla 1. Del modelo se deduce que si un ventero ambulante aumenta en un año su permanencia en las ventas ambulantes, su nivel de escolaridad disminuirá en casi un año. Por tanto surge la pregunta, ¿cómo es posible que una persona pierda sus años de escolaridad al permanecer en una actividad económica, si los conocimientos básicos adquiridos en la época escolar permanecen en el tiempo? Se propone el siguiente ejemplo cómo respuesta tentativa a la pregunta formulada: una persona con un muy bajo nivel de escolaridad (5 primaria) una vez es absorbida por las ventas ambulantes, se somete a trabajo con jornadas laborales muy extensas (68 horas). Su intención es buscar trabajo en el sector formal, sin embargo no es absorbido debido a su bajo nivel de escolaridad. Bajo nivel de escolaridad que no podrá ser mejorado por otros factores a diferencia del horario laboral ya que no se logro comprobar que el las horas de trabajo en las ventas ambulantes fueran una barrera para mejorar el nivel de escolaridad, en el modelo (2) el coeficiente estimado del β_i no es estadísticamente significativa. Es posible que el bajo nivel de escolaridad se mantiene debido a las pocos incentivos que el sector informal genera sobre la acumulación de capital humano (Vietorisz & Harrison, 1973). Por lo anterior, se propone que las ventas ambulantes (una actividad económica que pertenece al sector informal) frenan y deterioran el nivel de escolaridad de las personas que ejercen dicha actividad económica, convirtiéndolos en mano de obra menos calificada que aquellos trabajadores que laboran en el sector formal.

Tabla 1: Coeficientes estimados, intervalos de confianza de los

β_i y pruebas de normalidad para los modelos

Modelos	Coeficientes		Intervalo de Confianza Para el Coeficiente β_i		Prueba Kolgomorov-Smirnov (Valor P)		R^2
	α_i	β_i	2.5%	97.5%	ε_i	Variable Dependiente	
(1)	0.716***	-0.92***	-0.89	-0.95	0.1793	0.05492	0.2441
(2)	7.04***	-0.98	-0.95	1.004	0.4083	0.05492	0.02846

****, ** y * significativo al 1%, 5% y al 10%, respectivamente. Intervalos de confianza de 95% de los coeficientes β_i. Se calculan pruebas de normalidad (prueba de Kolgomorov-Smirnov) para evaluar el cumplimiento de los supuestos del modelo de regresión lineal simple. Finalmente se calculan la variación de la variable resultado a causa de la variación de la variable independiente.*

CONCLUSIONES

Se propone como principal generador de la perpetuidad del enorme tamaño de la informalidad laboral de Colombia el mismo sector informal. Dicho sector frena y deteriora la acumulación de capital humano de una economía. De esta manera es posible que el país no esté disfrutando de un crecimiento económico potencial mucho mayor que el registrado en los último años. La idea de que el sector informal deteriora la acumulación de capital humano se propone a través del deterioro del nivel de escolaridad del vendedor ambulante como consecuencia de pertenecer a un trabajo con una lógica laboral que frena e impide el

mejoramiento de su cualificación. Es muy probable que este resultado siga la línea de argumentación de la investigación de Vietorisz y Harrison (1973). De dicha investigación se infiere que el ciclo de causación positivo (positive feedback) integra los incentivos necesarios y suficientes para que un individuo en el sector formal mejore continuamente su capital humano, en cambio obstaculiza las posibilidades de educación, formación y adquisición de habilidades de aquellos que son absorbidos por segmentos del mercado laboral que caracterizan al sector informal. Por tanto, el deterioro del nivel de escolaridad de los venteros ambulantes en el centro de Medellín es consecuencia de los grados de acumulación entre sector formal e informal que de las horas semanales de trabajo.

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HERRAMIENTAS PARA LA INTEGRACIÓN LOGÍSTICA BAJO EL ENFOQUE DE CADENA DE SUMINISTRO AGROALIMENTARIA

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RESUMEN

La logística dentro de la cadena de suministro brinda soporte a las operaciones de transporte, distribución, almacenamiento, abastecimiento, identificación, control y seguimiento con el propósito de incrementar el nivel de servicio al cliente generando mayores ingresos para la organización. En este sentido y en la particularidad de la cadena de suministro agroalimentaria en donde una de las principales características es el limitado tiempo de vida de los productos perecederos que se mueven a través de esta, es necesario considerar herramientas aplicadas que permitan mejorar el desempeño y la integración de los requerimientos del cliente y las demandas, buscando ofrecer mayor flexibilidad en las entregas y rapidez en el tiempo de ejecución. Sistemas de información específicamente diseñados para su aplicación en la cadena de suministro como TMS, WMS y PES contribuyen en el desempeño operacional permitiendo la sincronización y visibilidad de aspectos prioritarios en la cadena de suministros agroalimentaria como lo son el transporte, la distribución, el manejo de inventarios y el empaquetado. En este artículo se analizan aspectos clave para la logística en la cadena agroalimentaria, mostrando algunas herramientas de información útiles para la integración en esta cadena.

PALABRAS CLAVE: Logística, Cadena de Suministro Agroalimentaria, Transporte, Almacenamiento, Empaque

TOOLS FOR LOGISTICS INTEGRATION UNDER THE APPROACH OF AGRI-FOOD SUPPLY CHAIN

ABSTRACT

Logistics within the supply chain supports the operations of transportation, distribution, storage, supply, identification, control and monitoring in order to increase the level of customer service by generating increased revenue for the organization. In this regard and in particular the chain of agrifood supply where one of the main features is the limited shelf life of perishable products moving through this, consideration should be applied tools to improve performance and integration of customer requirements and demands, seeking greater flexibility in deliveries and speed runtime. Information systems specifically designed for application in the supply chain as TMS, WMS and PES contribute to the operational performance allowing synchronization and visibility of priority aspects in the chain of agri-food supplies such as transportation, distribution, handling inventories and packaging. In this paper key issues for logistics are analyzed in the food chain, showing some useful information tools for integration in this chain

JEL: M1, Q17

KEYWORDS: Logistic, Agri-Food Supply Chain, Transportation, Warehousing, Packaging

INTRODUCCIÓN

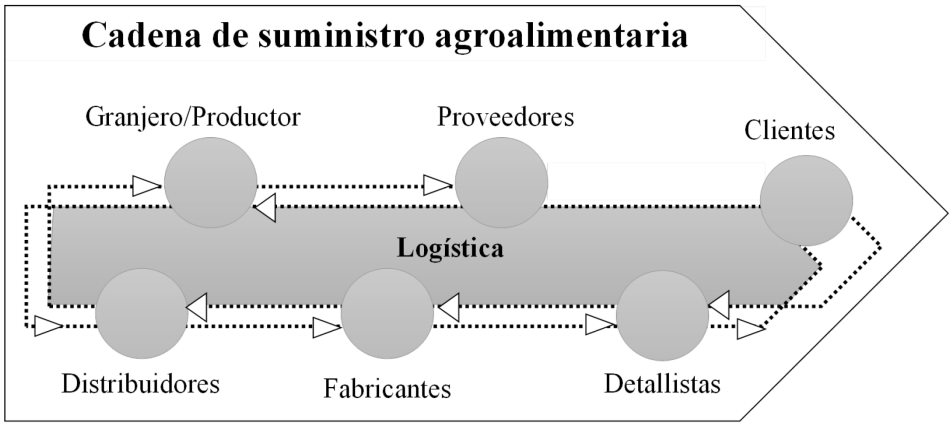
La logística actualmente se está utilizando cada vez más para gestionar la cadena de suministro agroalimentaria (Bourlakis y Weightman 2004, Van der Vorst et al., 2007) que incluyen procesos desde el servicio al cliente, las operaciones de transporte, el almacenamiento de productos alimenticios, el control de inventarios y flujos de materiales, el procesamiento de órdenes, la distribución desde la siembra hasta el punto de consumo, el manejo de materiales y los pronóstico de la demanda. En este sentido, la logística se vuelve particularmente importante en el caso de productos perecederos donde el limitado tiempo de vida de estos es una de las principales limitantes para la operación en esta cadena de suministro.

REVISIÓN DE LA LITERATURA

Logística y la Cadena de Suministro Agroalimentaria

Una cadena de suministro agroalimentaria (AFSC, por sus siglas en inglés) se característica principalmente por la restricción del tiempo de vida de los productos alimentarios que se mueven a lo largo de esta, por lo que la calidad puede cambiar significativamente desde el suministro hasta el consumidor final, esto debido a la variedad de riesgos presentes durante los procesos de abastecimiento, producción, siembra, manufactura, transformación y distribución haciendo a esta única y significativamente diferente de cualquier otra cadena de suministro. Como efecto en el incremento de la demanda de alimentos y de la necesidad de desarrollar mejores sistemas de seguimiento, trazabilidad y preservación de los productos agroalimentarios se ha promovido la necesidad del desarrollo de la logística dentro de la AFSC (Van der Vorst et al., 2007), ya que por ejemplo, los productos que se cosechan usualmente se ubican en ciertas regiones para la plantación, pero el consumo de estos se distribuye a nivel nacional e internacional. En el enfoque de AFSC la logística incluye las actividades de planeación de la producción de alimentos, recolección física de la producción primaria obtenida de los campos e invernaderos (Vanecek y Kalab, 2003) con énfasis en el empacado y procesamiento dado las características de los productos alimentarios que se mueven en esta cadena.

Figura 1: Cadena de Suministro Agroalimentaria



Fuente: Elaboración propia

La AFSC como se muestra en la figura 1 consiste también de una serie de partes involucradas (proveedores, granjero/productor, distribuidores, fabricantes y detallistas) que desempeñan una o más de las acciones de manejo, procesamiento, distribución, transporte y almacenamiento, con el fin de alterar la apariencia y el estado de la calidad de los productos.

DISEÑO DE LA LOGÍSTICA

El diseño de la logística en la cadena de suministro, incluye por un lado el cumplimiento de los requisitos financieros planeados por la empresa y por el otro la administración de las cantidades de demandas por parte de los clientes. Eather et al., (2007) proponen 9 estrategias claves detrás del diseño para la logística que responden a preguntas básicas como: ¿qué?, ¿dónde?, ¿cuándo?, ¿por qué? y ¿cómo? realizar el diseño de la logística y de los productos que se mueven con un enfoque de eficiencia en la cadena de suministro. Estas estrategias ayudan a gestionar el desarrollo de productos durante todo su ciclo de vida, por otro lado también es necesario considerar otros factores de éxito como la cultura organizacional, los sistemas de información y disponibilidad de información que pueden generar ahorros en costo y mejorar la flexibilidad en la cadena de suministro desde el proveedor hasta el cliente final, buscando ofrecer un elemento diferenciador que sea generado a partir de una cadena de suministro eficiente y que de respuesta rápida a las demandas del mercado. Las estrategias anteriores son la base para crear productos eficientes a lo largo de la cadena de suministro y que a su vez satisfagan la demanda del cliente (Eather et al., 2007), sin embargo en la particularidad de la AFSC es necesario considerar además otros aspectos como: el carácter perecedero de los productos, el decaimiento en la calidad, la estacionalidad, dispersión geográfica de los productores/granjeros y la alta incertidumbre en la demanda y el suministro; en este sentido autores como Van der Vorst et al., (2007), Ahumada y Villalobos (2011), Bosona y Gebresenbet (2013) señalan que como parte de la logística en la AFSC se deberá considerar las actividades relacionadas con la distribución, el transporte, la administración de los inventarios y el manejo de materiales, ya que son estas fundamentales para asegurar el éxito en el diseño logístico y la operación de la cadena de suministro. Para la administración de las actividades logísticas será necesario el incluir herramientas tecnológicas que permitan integrar de forma adecuada la información y los procesos dentro de la cadena de suministro, por lo que además de identificar las actividades clave para la logística en la AFSC a continuación se presentan además algunas herramientas útiles para asegurar el cumplimiento del diseño para la logística (figura 2).

Figura 2: Cadena de Suministro Agroalimentaria

Cadena de Suministro Agroalimentaria		
Logística		
Sistema de información		
TMS	WMS	PES
Transporte y distribución	Almacenamiento y administración de inventarios	Empaque

Fuente: Elaboración propia

Transporte y Distribución

La producción y distribución en la AFSC es realizada frecuentemente en redes complejas integradas por empresas multinacionales así como por pequeñas y medianas empresas, esta red en general es caracterizada por desarrollarse frecuentemente en uno o dos niveles de distribución, en donde el principal factor que afecta el comportamiento de la calidad es la temperatura y el tiempo (Fritz y Schiefer, 2008; Stragas et al., 2011). En cuanto a las operaciones de transporte estas son caracterizadas por factores como: estacionalidad, patrones de producción dependientes del clima y la recolección dispersa geográficamente en zonas de producción rural.

Sistema de Administración de Transporte (TMS)

Como contribución a la administración efectiva y eficiente del transporte y la distribución, se han desarrollado diferentes tecnologías basadas en los Sistemas de Administración de Transporte (TMS, por sus siglas en inglés) los cuales ofrecen la visibilidad en tiempo real de la ubicación del transporte en toda la cadena de suministro, así como de la información relacionada con las entregas al cliente (Gebresenbet y Oodally, 2005). Estas tecnologías aplican en la AFSC principalmente para tomar decisiones acerca de los embarques, facilitar la trazabilidad en productos perecederos además de ser una herramienta para determinar los mejores métodos de trasladar un producto dentro de las restricciones existentes en esta cadena. Un sistema TMS se integra por los procesos de: planeación y optimización, ejecución y visibilidad y administración del desempeño, sin embargo Kopanos et al., (2012) señalan que el factor más relevante a considerar dentro de la administración del transporte en la AFSC es la trazabilidad y el seguimiento en la calidad de los productos, considerando que durante el transporte y distribución estos se encuentran expuestos a diferentes riesgos que puedan llegar a deteriorar la calidad con la que se entrega al cliente. En la Tabla 1 se muestran estos procesos que a su vez se integran de otras actividades, por ejemplo, para la planeación y optimización en un sistema TMS se deberán considerar la consolidación de cargas, la planeación y programación de embarques así como la selección de los modos de transporte.

Tabla 1: Procesos y Actividades del TMS

	Procesos	Actividades
Sistemas de administración del transporte	Planeación y optimización	Consolidación de cargas
		Planeación y programación de embarques
		Selección de los modos de transporte
	Ejecución	Auditoria de mercancía
		Abastecimiento
		Modos de transporte
	Visibilidad y administración del desempeño	Seguimiento del envió y trazabilidad
		Visibilidad y administración de eventos

Fuente: Elaboración propia con base en Bowersox et al., (2007)

Con la automatización de los procesos de transporte, el TMS provee la habilidad de optimizar de forma continua todos los procesos comenzando por la administración de activos en la cual a través de este sistema, entrega visibilidad de activos en tránsito, así como el balanceo de activos para la organización dando por resultado una medición del desempeño y una adecuada distribución de recurso (vehículos, instalaciones y conductores), por otro lado, permite la administración de movimientos dentro de la cadena de suministro, la colaboración y la administración de desempeño. La Tabla 2 muestra de manera particular estos procesos relacionados con el TMS, que de acuerdo a Schiefer (2004), Van der Vorst et al., (2007) son necesarios para asegurar la calidad y trazabilidad en la AFSC.

Tabla 2: Funciones y Resultados del TMS

Proceso	Función del TMS	Resultado
Administración de activos	Visibilidad de activos en transito	Medir el desempeño
	Balanceo de activos	Distribución de vehículos, instalaciones y conductores.
Administración de movimientos	Administración de capacidades	Planeación de rutas
Colaboración	Visibilidad y control de embarques	Administración de eventos y alertas
Administración del desempeño	Asignación de costos	Medición del desempeño en tiempo real

Fuente: Elaboración propia con base en Schiefer (2004), Van der Vorst et al., (2007), Bowersox et al., (2007).

Almacenamiento y Administración de Inventarios

El almacenamiento y la administración de inventarios son elementos necesarios para el desarrollo de la logística, en este sentido Pulina y Timpanaro (2012) señalan la necesidad de que en la AFSC se desarrollen herramientas enfocadas en las teorías de inventarios que ayuden a mejorar las actividades de almacenamiento y control. Conforme la evolución del fenómeno logístico, el almacenamiento ha ido variando y ampliando su perímetro de responsabilidad, siendo este una función estratégica con objetivos cada vez más importantes en la cadena de suministro ya que se encarga de resguardar, custodiar, controlar y abastecer materiales y/o productos (Ballou, 2004).

Sistema de Administración de Almacenes (WMS)

El Sistema de Administración de Almacenes (WMS, por sus siglas en inglés) se refiere a las aplicaciones de software que administran el flujo de materiales dentro, a través y fuera de las instalaciones de almacenaje. Un típico WMS puede suministrar instrucciones detalladas para recibir, almacenar, seleccionar, recolectar así como las tareas de envió requeridas en todas las operaciones de almacenamiento (APICS, 2013).
Gattorna (1998) señala que las funciones de un WMS se dividen en dos categorías : la primera relacionada con la planeación , en donde se incluye la administración de pedidos, la planeación del transporte, la administración de la orden, la planeación de la mano de obra y el abastecimiento. La segunda categoría enfocada en la ejecución incluye la recepción, almacenaje, recolección y envío de los productos. La Tabla 3 muestra estas relaciones para identificar estas funciones del sistema.

Tabla 3: Identificación de Funciones Del TWS

	Categoría	**Procesos**
Sistema de administración de almacenes	Planeación	Administración de pedidos
		Planeación del transporte
		Administración de la orden
		Planeación de la mano de obra
		Abastecimiento
	Ejecución	Recepción
		Almacenaje
		Recolección
		Envió de productos

Fuente: Elaboración propia con base en Gattorna (1998)

Las funciones básicas que deberá cubrir un WMS dentro de la AFSC son:

Automatizar las transacciones, por ejemplo, verificar el peso y volumen del producto y el nivel de cumplimiento del proveedor.
Determinar las ubicaciones de los productos dentro del almacén
Generar etiquetas de códigos de barra para localizar e identificar los productos.
Planificar las actividades de entrada y salida que incluyen la optimización del espacio del contenedor, la planeación de la carga y la administración del andén y patio de maniobra.
Generar reportes de actividades y desempeño

Empaque

El diseño para la logística implica también el diseño de productos que puedan ser empaquetados y almacenados de manera eficiente. Productos que pueden ser empacados de forma más compacta se vuelven más baratos para el transporte, sobre todo considerando las propias restricciones de los modos de envió y distribución. El almacenamiento eficiente reduce ciertos componentes del costo del inventario, porque los costos de manejo normalmente disminuyen conforme se vuelve más eficiente el espacio por producto y en

consecuencia los ingresos por metro cuadrado pueden incrementarse. El procesamiento y el empaquetado de las ordenes son dos importantes actividades en las operaciones de una AFSC (Mahalik y Nambiar, 2010), esto debido a que existe una alta diversificación y especialización de los procesos para mantener la calidad y el tiempo de vida de los productos, de igual forma Taylor (1994) señala que una de las principales causas del deterioro físico en productos perecederos ocurre durante los procesos de post-cosecha, ya que las perdidas más significantes se presentan cuando productos especialmente vulnerables como verduras y frutas son expuestas a daños mecánicos durante la post-cosecha. El empaquetado es una de las restricciones en los sistemas logísticos principalmente en pequeñas unidades de producción (granjeros/productores) que transitan de la subsistencia a la agricultura comercial.

Sistema de Ejecución del Empaquetado (PES)

La visibilidad y trazabilidad para las operaciones de empaquetado en términos de información representa un objetivo para alcanzar la productividad y la mejora en el desempeño operacional. Un sistema de ejecución del empaquetado (PES, por sus siglas en inglés) permite convertir la información de los envíos en conocimiento útil para priorizar y mejora los procesos dentro de la cadena de suministro. Un PES se integra de un componente de visibilidad a nivel planta, la administración a nivel línea de producción y la inspección nivel maquina como se muestra en la Tabla 4. La trazabilidad y seguimiento en los productos por medio del empaque se convierte en un método para asegurar la seguridad en los suministros, en particular en el sector de alimentos es necesario el contar con sistemas de trazabilidad como el PES que ayuden en el seguimiento de la distribución de productos y al mismo tiempo como menciona Krissoff et al., (2004) disminuya los daños y mejore la confiabilidad de los mismos.

Talba 4: Componentes PES

Sistema de ejecución del	**Componente**	**Característica**
empaquetado	Visibilidad nivel planta	Incluye el seguimiento centralizado en la planta a través de la configuración y registro con herramientas como: código de barras, códigos electrónicos de productos y tecnología de radio frecuencia (RFID, por sus siglas en inglés)
	Administración nivel línea de producción	Incluye la configuración del empaquetado, etiquetado, automatización, monitoreo y control a través de la producción
	Inspección nivel maquina	Cubre aspectos de inspección y verificación de lotes y fechas de expiración e inspección general de la calidad.

Fuente: Elaboración propia con base en Mahalik (2014)

CONCLUSIONES

Las actividades logística dentro de la AFSC representan un factor clave para mejorar el desempeño operacional de esta cadena, ya que por su propia complejidad y las condiciones en las que operan los diferentes eslabones que la forman, existen procesos que requiere de contar con sistemas que permitan integrar flujos de información y materiales de forma oportuna y que a su vez ofrezcan soporte para enfrentar retos como las restricciones de tiempo de vida de los productos, largos tiempos de procesamiento, capacidades de almacenamiento y manejo de inventarios, la administración adecuada del transporte y la distribución, alta diferenciación de productos, estacionalidad en la cosecha y en las operaciones de producción, variabilidad e incertidumbre en la calidad y cantidad en los suministros, así como el mantener la trazabilidad y la visibilidad a lo largo de toda la cadena.

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ANÁLISIS DEL AUTO EMPLEADO EN MÉXICO Y SU ENTORNO ECONÓMICO

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RESUMEN

México tiene un grave problema en la generación de empleos bien remunerados por lo que los habitantes del país se han visto en la necesidad de auto emplearse. Sin embargo los ingresos de esta población que trabaja de forma independiente que alcanzan 50% del total, no sobre pasa los cinco salarios mínimos. El desempleo es del 4% según el Instituto nacional de Estadística y Geografía (INEGI). Por lo tanto, el objetivo de ésta investigación consistió en efectuar un análisis de datos clasificados y acreditados internacionalmente de donde se obtuvo información relevante sobre el comportamiento de los micro empresarios respecto a la situación actual. Los resultados obtenidos muestran que el autoempleo en México genera ingresos para las familias con el fin de obtener un complemento salarial y no, como una forma de vida. Pues, la ayuda del gobierno respecto al financiamiento es escasa y no fomenta el desarrollo de dichas micro empresas.

PALABRAS CLAVE: Auto Empleo, Estrategia Competitiva

ANALYSIS OF SELF-EMPLOYMENT IN MEXICO AND ITS ECONOMIC ENVIRONMENT

ABSTRACT

Mexico has a serious problem about generating well-paid jobs; for that reason the Country's citizens have had to become self-employed. However 50% of these self-employed persons were unable to get more than the income equivalent to five minimum wages. Unemployment is 4% according to the National Institute of Statistics and Geography (INEGI). Therefore, the objective of this research presents an analysis of data classified and internationally accredited where relevant information was obtained based on the behavior performed by micro entrepreneurs respect to the current situation. The results show that self-employment in Mexico generate incomes for families in order to obtain just a complement not as a way of life. The support given by the government via funding is limited and it does not encourage the development of such micro enterprises.

KEYWORDS: Self-Employment, Competitive Strategy

JEL: J01, J21, J30

INTRODUCCIÓN

La economía mundial se encuentra en un reacomodo donde las empresas buscan formas más eficientes y de bajo costo para competir en un mundo globalizados. Esto genera que los empleos escaseen por lo que una buena cantidad de trabajos se deberán crear mediante el autoempleo, o bien, promover el convertirse en emprendedores. Por su parte los gobiernos nacionales así como los estatales presentan formas y métodos para impulsar la creación de nuevas empresas. Los datos en México muestran que el 60% de la economía

se encuentra en la informalidad. Esto crea múltiples problemas, y el mayor de éstos es la falta de pago de impuestos para el estado porque están dentro de la informalidad. Por otro lado, los empresarios formales son cautivos del pago de sus obligaciones fiscales. Como consecuencia se genera una competencia desleal. El autoempleo y el ser emprendedor es una actividad noble que ayuda a la sociedad en general para crear riqueza, sin embargo según estadísticas del INEGI (2012) el 80% de las nuevas empresas no duran más de 5 años desde su fundación. Según expertos, éste alto índice de mortalidad se debe a factores como: problemas para vender, analizar, controlar, producir y operar, de planificación y de innovación de nuevos productos. Este último punto probablemente es la base del desarrollo empresarial en donde los empresarios por lo general no lo toman en cuenta ofreciendo servicios y productos existentes por lo que limita su éxito. Asimismo, existen incubadoras de negocios y con apoyos económicos y de capacitación por parte del gobierno. No obstante, éstos no están accesibles a todo el país y en algunas ocasiones son privadas. Estos dos factores limitan a la población a tener acceso a estos servicios. Esta investigación analiza los datos proporcionados por entidades oficiales como INEGI, Global Entrepreneurship Monitor (GEM) entre otros.

El trabajo se encuentra estructurado de la siguiente manera: en la revisión literaria se presentaran los argumentos de los fracasos de la creación de nuevas empresas y como la innovación puede ser un elemento crucial para la rentabilidad basado en investigación realizadas en un mercado como el de México, luego se indica la metodología de análisis, revelando indicadores importantes para posteriores investigaciones, posteriormente se presentan los resultados localizados para finalizar con las conclusiones.

REVISIÓN LITERARIA

Emprendedor Como Autoempleo

Especificar el término de emprendedor ayuda a deducir los elementos que lo forman y demuestra su forma de operar. Schumpeter (1991) define al emprendedor como una persona innovadora, quien propone y aprovecha los cambios, básicamente en cuatro ámbitos: la introducción de nuevos o mejores productos; nuevos o mejores métodos de producción; la apertura de nuevos mercados, y la reorganización del proceso administrativo (Ahmad y Seymour, 2008). Este concepto permite que autores afirmen que la innovación es el elemento principal en el concepto de un emprendedor o de un auto empleado, debido a que representa una fuente de competitividad y crecimiento económico (Nadiri, 1993; Coe y Helpman, 1995; Wong et al., 2005). Un aspecto central lo constituye la perspectiva que el emprendedor fundamentalmente crea valor y obtiene una ganancia monopolística temporal, a través del proceso innovador (Schumpeter, 1991).

Un concepto de emprendedor que favorece la operacionalización para el trabajo empírico es el que denomina como emprendedores a las personas que perciben oportunidades en el mercado, valoran el riesgo, y gestionan los recursos para crear una empresa (Kirzner, 1997). Los emprendedores son creadores de las micro y pequeñas empresas en México, las cuales desempeñan un papel importante en la economía nacional. De la formación económica del país, las microempresas figuran el 95.2% y crean el 45.6% del empleo y representa el 15% del valor agregado de la economía nacional. Se estima que las micro, pequeñas y medianas empresas, ocupan 50.3% del personal; y generan 23% de la producciónn (INEGI, 2011).

El autoempleo y la Innovación Empresarial

En un mundo globalizado y con una competencia agresiva la innovación se debe considerar seriamente, sí se fabrica, comercializa un producto o servicio. Frecuentemente, la innovación se confunde con la creación de nuevas tecnologías en el ámbito de la electrónica. Sin embargo, la innovación está en cualquier cosa que podamos modificar para que éste de un mejor funcionamiento para lo creado. La realidad es otra, pues entre ambos conceptos existe una relación importante. Se destaca que innovar "*no es necesariamente sinónimo de aplicación de alta tecnología*". Al momento de analizar los factores que afectan a la innovación, debe considerarse que gran parte de ellas pueden resultar de nuevas formas de combinar elementos ya conocidos

o de la creatividad y diseño en la concepción de los productos (DINAPYME, 2001). El desarrollo de nuevos productos o servicios está presente en las actividades más importantes desarrolladas por las empresas que presentan una fuerte orientación al mercado.

Y es que en un intento de dar respuesta al consumidor, la empresa utiliza todo su conocimiento y recursos financieros, humanos y tecnológicos para desarrollar y lanzar al mercado una oferta integral, que totalmente novedosa, o en otros aspectos permite satisfacer de forma superior y continuada en el tiempo todas las necesidades y deseos de los consumidores (Day, 1994a; Jensen, 1997, y Vorhies et.al. 1999). En general, los estudios realizados sobre el éxito y fracaso de los nuevos productos y servicios en los mercados ponen de manifiesto la existencia de un amplio conjunto de factores que determinan y/o afectan, el grado de éxito alcanzado por la innovación en el mercado. No obstante, pese a que los factores identificados y la importancia que estos presentan, varían los trabajos de unos a otros, en función de la estrategia empleada. Asimismo. una amplia mayoría de los estudios reconocen que la orientación al mercado, no es sólo un factor determinante del grado de innovación de un producto de la empresa, sino también, un factor determinante del nivel de éxito o alcanzada por esa innovación en el mercado (Athuame-Gima, 1995, 1996; Bowers, 1989; Brentani and Cooper, 1992, y Storey y Easingwood, 1996, 1998).

Estrategia Competitiva Para el Auto Empleo

En una empresa grande tanto como en una micro empresa, la estrategia competitiva prácticamente implica un análisis de los puntos fuertes y débiles para determinar su posición respecto a sus competidores y un análisis interno externo del entorno (Porter, 1980). Las investigaciones se han centrado en el examen de dos tipologías estratégicas: una realizada por Porter (1980) y la otra, propuesta por Miles y Snow (1978). Esta última es más aceptada por su visión organizativa y por considerar la relación entre recursos externos e internos (O´Regan y Ghobadian, 2005). Miles y Snow se basan en las siguientes premisas premisas:

Las empresas que tienen éxito es donde su enfoque sistémico de adaptación a su entorno es el adecuado en tiempo y forma. 2. Identifican claramente las siguientes orientaciones estratégicas que son: defensivas, exploradoras, analizadoras y reactivas y 3. Cualquier Orientación – defensiva, exploradora o analizadora- puede conducir a un buen resultado empresarial. Dichos autores también identifican el proceso estratégico y lo definen de la siguiente forma:

Defensiva: La orientación estratégica corresponde a empresas que hacen hincapié solo en el mercado y tratan de proteger su cuota de mercado, y su principal estrategia consiste en reducción de costos y optimizan la eficiencia.

Analizadora: Estas empresas evitan riesgos excesivos pero sobresale la entrega de productos nuevos y/o de servicios. Se centra típicamente en una gama limitada de productos y tecnologías e intenta superar a las otras sobre la base del realce de la calidad.

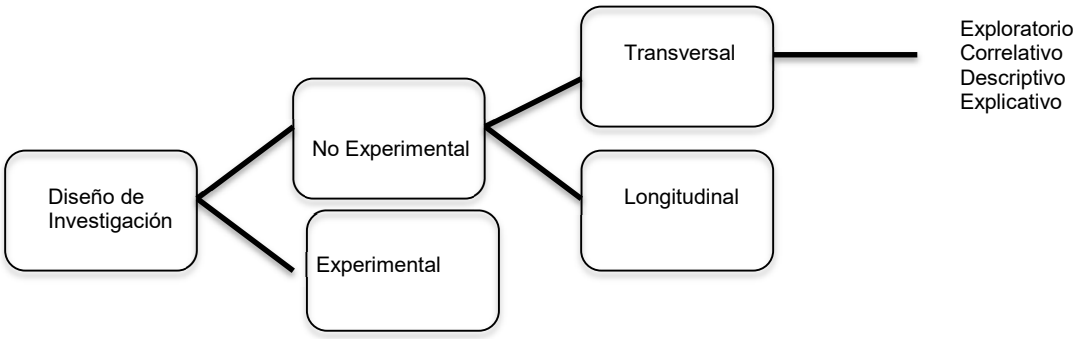
Reactiva: Es un tipo de compañía que tienen poco control sobre su ambiente externo, carece de la capacidad para adaptarse a la competencia externa y carece de eficaces mecanismos internos de control. No tienen estrategia, un diseño, o una estructura sistemática.

Prospectiva: Es un tipo de empresa que intenta explotar nuevas oportunidades, de desarrollar productos y/o servicios y crear nuevos mercados. Sus habilidades centrales descansan típicamente en la comercialización y en la I&D y tienden a tener una amplia gama de tecnología y tipos de productos.

METODOLOGÍA

Para lograr el objetivo propuesto en ésta investigación, se recurrió a los datos oficiales del INEGI (2012) sobre emprendedores o auto empleado en México. Esto con la finalidad de obtener información relevante que permita a entender en mayor profundidad la complejidad del sistema económico Mexicano respecto al desarrollo económico en el ámbito de emprendedores. Además del INEGI se obtuvo datos del reporte del Global Entrepreneurship Monitor, una organización especializada en la obtención de datos y procesamiento de estadísticas actualizadas en el mundo sobre los temas de creación de empresas, los indicadores que se analizaron de los micro empresarios fueron: 1.Números de empleados por micro empresarios. 2. Obtención de financiamiento. 3. Decisión de abrir un negocio. 4. Ingresos mensuales y 5.Edad del micro empresarios. Los datos obtenidos se reunieron, se graficaron para obtener los principales factores de ser empresarios, se utilizo estadística descriptiva mediante la distribución de frecuencias para conocer el número de micro empresarios, la creación de empleos y el nivel de ingresos de cada uno, igualmente se realizaron tablas comparativas, porcentajes para fortalecer la investigación ampliamente y adquirir conocimientos de la actividad económica de los micro emprendedores. Los datos fueron capturados en un software estadístico para analizar los indicadores. La investigación es no experimental en la categoría de transversal–descriptiva (Figura 1), debido a que no se están manipulando las variables, simplemente se observa y se recolectan los datos para ser analizados.

Figura 1: Representación Esquemática de la Investigación No Experimental Para Este Trabajo



Esquemática de laInvestigación

La información se obtuvo de los últimos censos publicados por el INEGI y del reporte anual de GEM respecto a la situación que se encuentran los micro empresarios o auto empleo, también la información se compartió y debatió con colegas expertos en la materia sobre los resultados de las frecuencias y porcentajes obtenidos. En la Tabla 1 se define el Constructo, Indicador e Ítem.

Tabla 1: Definición de Variables, Indicadores e Ítems

Constructo	Indicador	Ítem
Numero de Trabajadores empleados	Número de empleos que generan en la empresa presidida por el auto empleador	Solo el dueño 1 Trabajador y el dueño 2 Trabajadores y el dueño 3 Trabajadores y el dueño 4 Trabajadores y el dueño 5 Trabajadores y el dueño 6 – 10 Trabajadores y el dueño 11-15 Trabajadores y el dueño
Financiamiento a los micro empresarios	De donde se obtuvo el financiamiento si es que lo necesito y si no fue así como obtuvo el dinero para realizarlo.	Si lo necesito Programa de gobierno Préstamo de amigos o parientes Liquidación del empleo anterior Ahorros personales Crédito de proveedores Otra fuente Si no lo necesito Heredo el negocio No requirió inversión
Motivos para poner el negocio	Razones para emprender Motivos Familiares Falta de dinero familiar Oportunidad de Empleo	Tradición familiar Para completar el ingreso familiar Para un mayor ingreso que como asalariado Única manera para obtener un ingreso Horario Flexible No había oportunidad de empleo Encontró una buena oportunidad de negocio
Ingresos Mensuales	Escala de salarios de ingresos para los microempresarios.	Hasta uno Más de 1 hasta 2 Más de 3 hasta 5 Más de 5 hasta 10 Más de 10 hasta 15 Más de 15 hasta 20 Más de 20
Edades de los micro empresarios	Estratificación de las edades de los micro empresarios	Menores de 14 años De 14 a 19 años De 20 a 29 años De 30 a 39 años De 40 a 49 años De 50 a 59 años De 60 años y más
Giro de los clientes de los micro empresarios	Principales ingresos a los micro empresarios	Extracción Transformación Servicios de negocios Orientado al consumidor

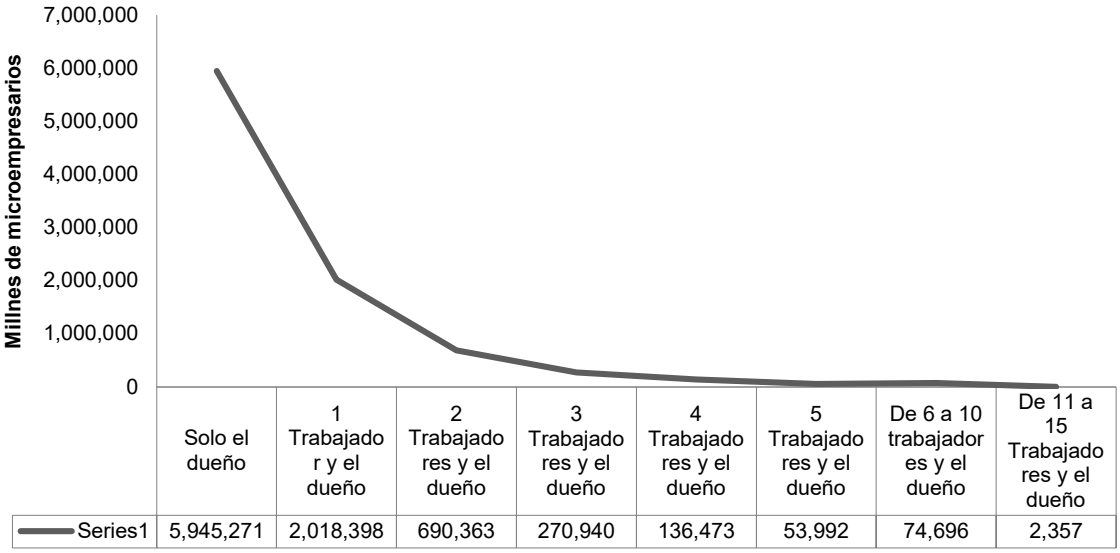
Las variables, indicadores e ítems que conforman la herramienta de medición, se tomaron los datos oficiales del INEGI, analizando las frecuencias de los ítems y observando el comportamiento de cada variable. Elaboración propia con base a la revisión literaria

RESULTADOS

En la gráfica 1 se adquiere la información obtenida en la encuesta anual a los hogares por el INEGI en 2012 muestra cómo está conformado económicamente el país de México respecto a los microempresarios. Asimismo, señalan que por falta de oportunidades laborales o remuneración justas se ha optado por emprender alguna actividad profesional u oficio para la generación de mayores ingresos para sus hogares. Los datos exponen que de un universo de 9,192,490 microempresarios el 64% de éstos, su actividad lo hace una solo persona que es el dueño, el 21% son los que tienen solamente un empleado, el 15% restante van desde los que tienen 3 hasta 15 empleados. Si analizamos estos indicadores se observa que los microempresarios en la mayoría de los casos comienzan e incluso se mantienen como autoempleo, esto lo

revela la información obtenida. En cuanto a la creación de riqueza mediante la contratación de empleados es pobre, si consideraríamos los micro empresarios que tienen a partir de 2 trabajadores hasta 15 suman 1,228,821, por lo tanto no se pueden considerar como los grandes creadores de empleos.

Figura 1: Millones de Micro Empresarios en México



En las estadísticas se muestran el número de microempresarios o también considerados como una forma de autoempleo en donde se observa claramente que el microempresario que trabajo por su cuenta y no cuenta con empleados es el mayor índice con un 64% seguido por los microempresarios con el 21%, siendo estos los más significativos ya que unidos estos son el 85% del universo según INEGI en la encuesta anual a hogares en 2012. Fuente: elaboración propia con datos del INEGI 2012.

Uno de los factores más importantes para la creación de un micro negocio es el financiamiento. De acuerdo con la información analizada el 83% de los microempresario lo necesitaron, contra un 17% que no lo requirió. En la Tabla 2, se muestra como el factor más determinante para la creación de un nuevo servicio es la de los ahorros personales con el 59.32% de los que no necesitaron financiamiento, seguido por los préstamos de amigos con el 17%, y con el 16% proveniente de diversas fuentes económicas que tienen al alcance los empresarios. Es importante observar que los programas de gobierno no son significativos en el apoyo para proporcionar dinero que pueda servir para la creación de nuevos negocios, pues se muestra que la cifra corresponde a un 0.53%.

Tabla 2: Financiamiento a los Micros Empresarios

Necesito Financiamiento		Porcentaje
Programa de gobierno	40,795	0.53
Préstamo de amigos o parientes	1,313,729	17.05
Liquidación del empleo anterior	347,309	4.51
Ahorros personales	4,569,452	59.32
Crédito de proveedores	169,826	2.20
Otra fuente	1,262,111	16.38
Total	**7,703,222**	
No Necesito Financiamiento		Porcentaje
Heredó el negocio	220,939	14.84
No requirió inversión	1,268,329	85.16
Total	**1,489,268**	

Las variables analizadas muestran en dos etapas como se conforma las fuentes de financiamiento para los emprendedores que deseen abrir algún micro negocio, siendo significativo que la mayoría de los empresarios necesitaba dinero la obtención de este se dio por medio de ahorros o prestamos de personas allegadas a ellos dejando a un lado programas de gobierno que pudieran impulsar este rubro. Fuente: elaboración propia con datos del INEGI 2012.

La Tabla 3 muestra los motivos para abrir un negocio, realizar una actividad profesional u ejercer un oficio. Se observó que las principales razones para emprender un negocio es la de falta de ingresos económicos para sus familias o la falta de oportunidades para emplearse en alguna empresa, el número de empresas que se crearon bajo este concepto son 5,448,530, si lo traducimos en porcentaje esto es el 59%, por lo tanto estas acciones se toman más por una necesidad que por un verdadera vocación.

Tabla 3:Razones Por la Que Pusieron un Negocio o Actividad Económica

Principal Motivo Para Iniciar Actividad o Negocio	Personas
Tradición familiar	589,519
Para complementar el ingreso familiar	2,358,505
Por un mayor ingreso que como asalariado	2,013,212
Única manera para obtener un ingreso	1,076,813
Horario flexible	159,779
No había oportunidad de empleo	454,239
Encontró una buena oportunidad de negocio	410,832
Otro	2,129,591

La Tabla 2 muestra los principales motivos que incidieron para que las personas emprendieran micro negocio, siendo el mayor número el que necesitan más ingresos para su familia por lo al no contar con un sueldo digno tienen que recurrir a otra actividad empresarial que les permita tener acceso a más recursos económicos. Fuente: elaboración propia con datos del INEGI 2012.

En la Tabla 4 se expresan los ingresos mensuales en salarios mínimos. El mayor número de micro empresarios está en el nivel de un salario mínimo con 1,833.109 que representa el 20%. En segundo lugar son lo que ingresan dos salarios mínimos con 1,514.449 que representa el 16%. En tercero es hasta 10 salarios mínimos con 1,340,077 que es el 15%, y en cuarto lugar tienen un ingreso de 5 salarios mínimos 1,284,361 el cual es el 14%. En cuanto a los mayores ingresos que son 20 salarios mínimos se reduce a 496,638 los cuales representan un 5%.

Tabla 4: Ingresos Mensuales En Salarios Mínimos

Ingresos mensuales en salarios mínimos	Personas
Hasta uno	1,833,109
Más de 1 hasta 2	1,514,449
Más de 2 hasta 3	1,063,741
Más de 3 hasta 5	1,284,361
Más de 5 hasta 10	1,340,077
Más de 10 hasta 15	531,140
Más de 15 hasta 20	236,401
Más de 20	496,638
No especificado	892,574

La Tabla 3 muestra los indicadores de cuántos salarios mínimos ingresan al mes por micro empresario, lo cual vemos que los ingresos están dispersos entre los que ganan uno hasta los que ganan diez, por lo cual como quiera este ingreso es pobre para el sustento de una familia. Fuente: elaboración propia con datos del INEGI 2012.

En la Tabla 5 se revelan los rangos de edades de los microempresarios que emprenden sus negocios. Los grupos de edad en los que se concentran mayormente la actividad económica es desde los 30 años hasta los 59 años (69%) de los empresarios y en la estratificación en la tabla muestran que los tres niveles de las edades que son: A) De 30 a 39, B) De 40 a 49, y C) De 50 a 59 años oscilan alrededor de los 2,000,000 por lo que se tienen una estabilidad en este rango. Se infiere, que probablemente que estos grupos de edades por lo general se tiene esposa e hijos, los compromisos económicos son más fuertes que en la población joven y soltera.

Tabla 5: Edades de Micro Empresarios

Grupo de Edad	Personas	Porcentaje
Menores de 14 años	2,809	0.031%
De 14 a 19 años	112,583	1.225%
De 20 a 29 años	1,095,575	11.918%
De 30 a 39 años	2,077,129	22.596%
De 40 a 49 años	2,428,020	26.413%
De 50 a 59 años	1,985,808	21.603%
De 60 años y más	1,489,164	16.200%
No especificado	1,402	0.015%
Total	**9,192,490**	**100%**

En la Tabla 4 se muestra las diferentes edades en las que se encuentran los empresarios mexicanos, la edad en que inician es la de los 20 años el cual representa un 11.9% sin embargo se consolidan mayormente a partir de los 30 años, se puede inferir que es por la madurez de las personas y al tener familia propia eso conlleva a un mayor compromiso, además tienen mayores recursos económicos al alcance. Fuente: elaboración propia con datos del INEGI 2012.

La Tabla 6 indica que para los microempresarios su mercado más importante es el que está orientado al consumidor final con un 73.7%. Los empresarios probablemente atienden este mercado ya que puede ser más accesible que cuando se ofrece algún servicio de especialización . En segundo lugar está la industria de la transformación con un 20.4% y los servicios de negocios están en el tercer lugar (5.1%).

Tabla 6: Giro de los Clientes de los Micro Empresarios

Giro del Negocio	2012 (%)
Extracción	0.9
Transformación	20.4
Servicios de negocios	5.1
Orientados al consumidor	73.7

La tabla 5 clasifica y muestra el giro del mercado de los micro empresarios. Los micro empresarios ven su mercado muy marcado en el que está orientado al consumidor tratando de satisfacer las necesidades ya creadas por los usuarios con un 73.7%, otro actor importante de este esquema es la industria de la transformación con el 20.4% de la actividad económica hacia los emprendedores. Fuente: Encuesta a población abierta APS, GEM 2012.

CONCLUSIONES

México se encuentra en una crisis dentro de un panorama mundial en donde las inversiones están a la baja y los empleos más escasos. Aunado a lo anterior están los sueldos, las nuevas plazas de trabajo se contratan con un menor sueldo ya que la demanda de trabajo es superior a la oferta. Por lo tanto una alternativa para los ciudadanos en edad económica activa es la del auto empleo o micro negocios. Este esquema puede favorece a la creación de empresas que apoyen en la generación de mejores ingresos. Los información obtenida ya analizada en este artículo permiten afirmar los siguientes puntos: la mayor cantidad de personas que tiene micro empresas no crean nuevos puestos de trabajo por lo que más del 60% de los micro empresarios son autónomos, el problema que se infiere analizando las tablas es que las personas el no encontrar empleos donde desempeñarse o el no tener ingresos suficientes para satisfacer sus necesidades económicas optan por realizar trabajos adicionales más por necesidad y no por una verdadera vocación, las edades en que los microempresarios comienzan sus empresas es alrededor de 30 años y permanecen ahí la mayoría hasta los 60 años, en está edad tienen compromisos económicos familiares más fuertes que una persona con menos edad y solteros,

El financiamiento para la creación de las nuevas empresas los empresarios recurren a sus ahorros más que a otras instancias de obtención de recursos económicos, por lo tanto esto podría ser por varios factores que deberían analizar más a profundidad como la falta de visión empresarial, miedo al riesgo, elegibilidad de créditos o asesoría para emprender. Los ingresos que obtienen los micro empresarios ayudan a su economía pero no resuelven el problema de crear una mejor calidad de vida, si tomamos en cuenta que el nivel de ingreso de más del 50% no llegan a los 5 salarios mínimos por lo que estos recursos no pueden aspirar a la clase media, estarían dentro de la clase baja, con estas expectativas de crecimiento y permanencia en el mercado no se pueden considerar grandes generadoras de empleos de calidad ya que si consideramos que el nivel de ingreso que obtienen los empresarios es bajo, entonces no pueden pagarles un buen salario a sus empleados.

El mercado al que se orientan los micro empresarios es el de servicios al publico final con el 73%, el 20% se dedica una actividad empresarial donde sus productos deben fabricarse, analizando estos dos casos, en el primero los micro empresarios al realizar un servicio al publico general la inversión para comenzar su empresa se reduce considerablemente, en el segundo esa actividad de manufactura se reduce en numero de empresarios se infiere que si consideramos que el nivel de financiamiento o inversión económica es mas cuantiosa por lo que esto hace que se reduzca el número de micro empresarios. Otro resultado obtenido a través de ésta investigación y relevante de mencionar es que los apoyos gubernamentales hacia los pequeños negocios prácticamente no existen. Esto representa una oportunidad para futuras investigaciones sobre los programas que pudieran generarse y los mecanismos para acceder a ellos; y si no existen proponer al gobierno modelos financieros para el apoyo a los micro empresarios y de logística.

Para investigaciones futuras pueden enfocarse al diseño de nuevas metodologías para incrementar el perfil de los emprendedores con una visión a largo plazo y fortaleciendo alguna especialización para que puedan cobrar mejor sus servicios, además incorporar un estudio sobre la segmentación de mercados que podrían estar no atendidos lo suficiente y que los microempresarios puedan participar en ellos mejorando sus ingresos, para que no ven esta actividad como un complemento al salario debido a que no cubren sus gastos mensuales y que lo perciban como una vocación de la cual pueden dedicarse toda su vida.

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RESUMEN

La Cámara Nacional de Comercio y servicios Turísticos de Veracruz (CANACO), y el Instituto Tecnológico de Veracruz a través del Centro de Incubación e innovación empresarial(CIIE), preocupados por el desarrollo de las PYME (pequeña y mediana empresa) identificaron las necesidades de capacitación de los emprendedores empresarios para contar con empresas exitosas El presente artículo en la primera fase da a conocer los resultados la aplicación de un test " Evaluación de las características del emprendedor" a 90 gerentes de pequeñas empresas afiliadas a CANACO, una vez identificadas las características emprendedoras se registraron los factores de éxito de sus empresas en base a NBIA (National Business Incubation association). *Las necesidades de capacitación de las PYME con respecto a las competencias a desarrollar son: En la planeación estratégica liderazgo, elaboración de planes de negocio, conocimiento de herramientas de calidad, productividad y desarrollar habilidades para gestionar recursos para las PYME. En la segunda fase hace un análisis de la aplicación de herramientas en las pymes.*

PALABRAS CLAVE: Pymes, Emprendedor, Capacitación, Link Canvas,

" APPLICATION OF TOOLS FOR EMPLOYERS - ENTREPRENEURS "

ABSTRACT

The National Chamber of Commerce and Tourism services Veracruz (CANACO), and the Technological Institute of Veracruz through Incubation Center and business innovation (CIIE), concerned about the development of SMEs (small and medium enterprises) identified needs training of entrepreneurs entrepreneurs to have successful companies this article in the first phase gives the results applying a test "evaluation of the characteristics of the entrepreneur" to 90 managers of small companies affiliated CANACO, once identified the characteristics entrepreneurial success factors of their businesses based on NBIA (National Business Incubation Association) were recorded. Training needs of SMEs regarding skills to be developed are: Leadership in strategic planning, development of business plans, knowledge of quality tools, productivity and develop skills to manage resources for SMEs. In the second phase an analysis of the application of tools in SMEs.

KEYWORDS: Smes, Entrepreneurship, Training, Link Canvas,

INTRODUCCIÓN

En base a un estudio realizado en el centro de incubación e innovación empresarial del Instituto Tecnológico de Veracruz, se sabe que es necesario agilizar los procesos capacitación de la PYME. Este estudio sugiere que es necesario conocer los requerimientos específicos del Emprendedor. Para formalizar el continuar con las investigaciones se solicita la autorización de la línea de investigación de emprendedurismo ante Dirección General del Tecnológico Nacional de México la cual es autorizada en 21 de Octubre del 2013 con la clave registro VER-LGAC-01-13 con el oficio No. 513.2.2/3970/2013 La pequeña y mediana

empresa (Pyme) ha sido en los últimos años el centro de atención de numerosos trabajos, debido fundamentalmente a su gran capacidad de generación de empleo, así como al papel primordial que juegan como generadoras de riqueza. Esto ha permitido un mayor conocimiento sobre sus características y sus relaciones con el entorno económico. No obstante, las Pyme siguen necesitadas de capacitación para garantizar su posicionamiento en el mercado. En una investigación previa se analizaron la situación de las 90 Pymes que son socias de la Camara Nacional de Comercio y Servicios Turisticos de Veracruz, considerando las características emprendedoras de los gerentes de sus principales factores competitivos se determiraron las necesidades de capacitación de la Pyme para su desarrollo las cuales fueron:

Planeación estratégica: elaboración de planes de negocio.
Herramientas de calidad y productividad
Liderazgo
Gestión para aprovechar los programas de apoyo a las pymes.

El objetivo de esta investigación es la aplicación de link canvas y el mapa de empatia en las pymes para que diseñen sus planes de negocio de manera correcta. En esta actividad colaboraron 2 alumnos de servicio social de la carrera de ingeniería industrial.

Naturaleza del proyecto en el segundo trimestre de 2015 directivos del instituto tecnológico de veracruz y el cuerpo directivo de canaco- veracruz-méxico con la finalidad de dar continuaidad a los trabajos del "análisis de necesidades de capacitación de los empresarios-emprendedores". (linea de investigación "emprendedurismo" registro ver-lgac-01-13). Una vez realizado el estudio y detectando las necesidades de capacitación se inicio la segunda fase de mismo "Capacitar en la elaboracion planes de negocio iniciando con el estudio de mercado capacitando en la aplicación de 2 herramientas, link canvas y mapa de empatia"

REVISIÓN LITERARIA

Una vez revisada la literatura sobre las características de los emprendedores y los factores de éxito de las competencias de los gerentes de las PYME se selecciona aplicar un test de evaluación que de acuerdo a Alcaraz (2011) al contestar cada frase en una escala del 1 al 5 y siendo 25 ítem si se alcanza más de 80 puntos tiene un nivel elevado en cuanto a las características evaluadas del perfil del emprendedor.
Así mismo en base a NBIA de los factores de éxito de las pyme se eligieron 8items de los cuales los gerentes entrevistados eligen 5 que identifican que están presentes en sus empresas. Una vez elegidos los 5 factores se les asigna de acuerdo al grado de importancia del 1 al 5, siendo 5 el más importante. Los 8 factores son:

La empresa tiene capacidad de innovación.
La empresa cuenta con la satisfacción de los empleados.
Cuenta con clientes satisfechos.
La contribución de la empresa es socioeconómica
Estoy satisfecho como propietario de la empresa con los resultados
Estoy satisfecho como propietario de la empresa con la gestión.
7. Capacidad de Planear Estratégicamente (Plan de Negocios)
La Posición de la empresa es competitiva.
La literatura muestra que las competencias que deben desarrollar los empresarios=emprendedores entre otras herramientas para diseñar el modelo de negocios son link canvas y el mapa de empatía.

El link canvas fue desarrollado por Eric Ries (2011) consiste en un circuito Crear-Medir-Aprender es el núcleo central de la metodología lean startup y explica lo que se debería hacer entre las fases de ideación (Crear), codificación (Medir) y verificación de datos (Aprender). En otras palabras, es un proceso iterativo

de transformar ideas en productos, medir la reacción y comportamiento de los clientes frente a los productos y aprender si perseverar o pivotar de idea. Este proceso se repite de forma continuada

Mapa de Empatía

Es una herramienta desarrollada por XPLANE que ayuda a entender mejor a los clientes a través de un conocimiento profundo del mismo, su entorno y su visión del mundo y de sus necesidades. Esta herramienta ha ganado popularidad por apoyar la generación de modelo de negocios de A.Osterwalder, ya que es un complemento imprescindible del diseño del link canvas. Su objetivo es transformar segmentos de clientes en personas, para comprender mejor:

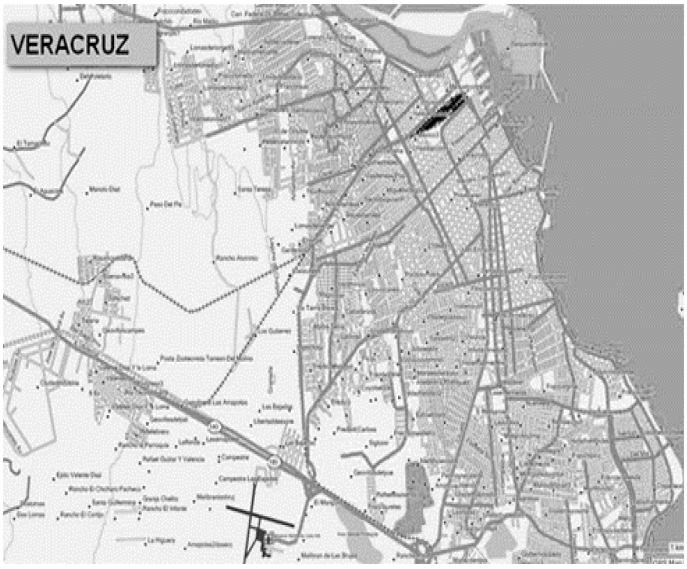
¿Quiénes son de verdad?	**¿Quiénes son sus amigos?**	**¿Cuánto estan dispuestos a pagar por ella?**
¿En que utilizan el tiempo? ¿Qué es lo que los influencia?	¿Qué propuesta de valor esperan? ¿Qué dicen que guia su comportamiento?	¿Qué relación estan dispuestos a establecer? ¿A traves de que canales quieren operar?

Area de Estudio: El área de estudio es en la zona conurbada Veracruz- Boca del Rio a las PYMES que son socios de la Cámara Nacional de Comercio de Veracruz. Figura 1

La Mision de Canaco: Representar, promover, y defender los intereses del comercio organizado, los servicios y el turismo, como actividades importantes para la economía, anteponiendo el interés público sobre privado, fomentando la participación de sus agremiados, tanto comerciantes como prestadores de servicios.

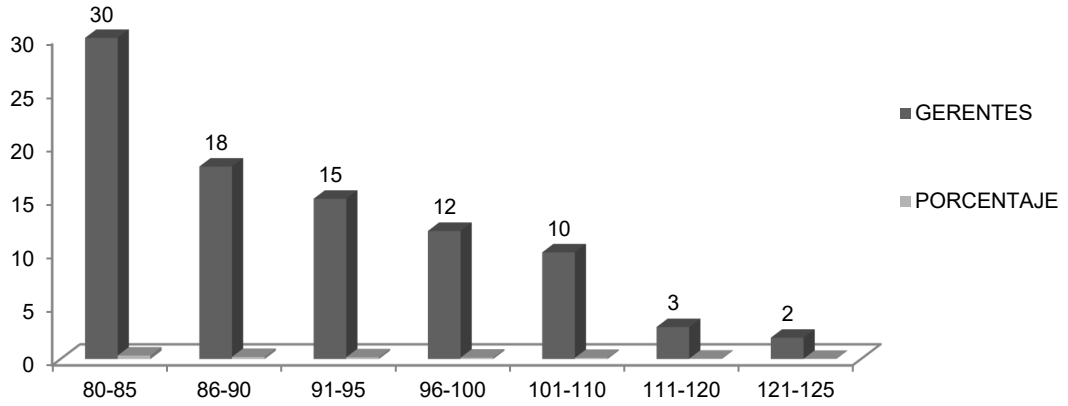
Visión: Hacer de CANACO Servytur Veracruz, un organismo reconocido en el mundo por su trabajo a favor del comercio y del empresariado veracruzano, al ser organización líder en el Estado de Veracruz.

Figura 1: Zona Conurbada Veracruz-Boca del Rio



En una investigación previa se identificaron las necesidades de capacitación con los siguientes resultados: Se entrevistaron a 90 gerentes dueños de la PYME SOCIOS CANACO

Figura 1: Número de Gerentes Por Rango de Puntuación



PUNTOS OBTENIDOS Test	GERENTES PYME	PORCENTAJE
80-85	30	33%
86-90	18	20%
91-95	15	17%
96-100	12	13%
101-110	10	11%
111-120	3	3%
121-125	2	2%
	90	100%

	1 Innovación	2 Satisf. Empl.	3 Clientes Satisfechos	4 Contribución Socioeconómica.	5 Resultados	6 Gestión	7 Planeación Estratégica	8 Empresa Competitiva	Sumas
%	4%	3%	21%	1%	24%	13%	30%	3%	100%
Prioridad	6	7	3	8	2	4	1	5	
5			50		100	25	250	25	450
4			80		120		160		360
3			120		90	60			270
2	40	40	20	20	20	40			180
1	15	0	10	0	0	45	0	20	90
Total	55	40	280	20	330	170	410	45	1350

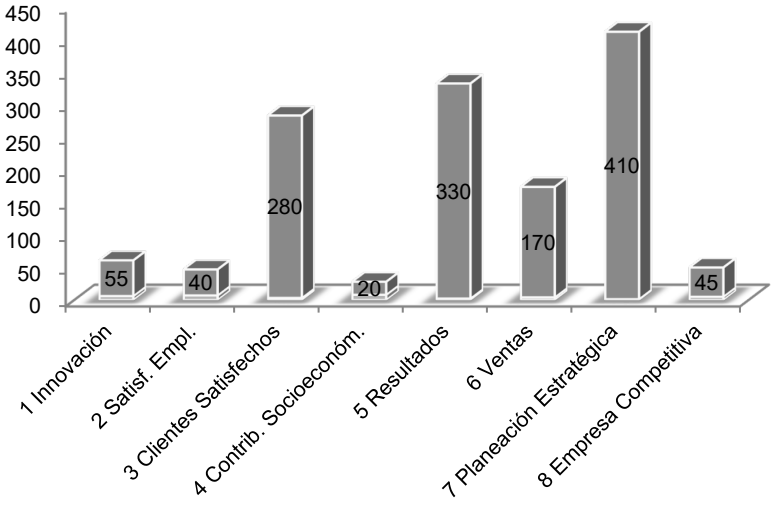
Tabla. 1: Asignación de Priorización Por Factor

	1 Innovación	2 Satisf. Empl.	3 Clientes Satisfechos	4 Contrib. Socioeconóm.	5 Resultados	6 Ventas	7 Planeación Estratégica	8 Empresa Competitiva	sumas
%	8%	4%	20%	2%	20%	20%	20%	6%	100%
Prioridad	**6**	**7**	**3**	**8**	**2**	**4**	**1**	**5**	
5			10		20	5	50	5	90
4			20		30		40		90
3			40		30	20			90
2	20	20	10	10	10	20			90
1	15	0	10	0	0	45	0	20	90
Total	35	20	90	10	90	90	90	25	450

Tabla 2: Identificación de los factores

Factores de Éxito de las Pymes	Priorización
1. La empresa tiene capacidad de innovación.	6
2. La empresa cuenta con la satisfacción de los empleados	7
3. Cuenta con clientes satisfechos.	3
4. La contribución de la empresa es socioeconómica	8
5. Estoy satisfecho como propietario de la empresa con los resultados	2
6. Estoy satisfecho como propietario de la empresa con la gestión	4
7. Capacidad de Planear Estratégicamente (Plan de Negocios)	1
8. La Posición de la empresa es competitiva.	5

Figura 2: Priorización de Factores de Éxito Según los Gerentes de Estudio



Al aplicar los cuestionarios a los 90 dueños de PYME que tienen al menos una antigüedad de 5 años, en el apartado test de características del emprendedor el 30 (33%) obtuvieron un puntaje entre 80-85 puntos, 18 (20%) obtuvieron 86-90, 15(17%) obtuvieron 91-100, 12 (13%) obtuvieron 96-100, 10 (11%) obtuvieron 101-110, 3 (3%) obtuvieron 111-120, 2 (2%) obtuvieron121-125. Lo anterior permite observar que todos tienen arriba de 80 puntos y por lo tanto poseen características de empresarios emprendedores.Ver grafica1. Con respecto a los factores de éxito d las PYME los gerentes identificaron los 5 ítem con los siguientes resultados. El puntaje más alto se le asignó a planeación estratégica 410 (30%), 330(24%) resultado, 280(21%) clientes satisfechos, 170 (13%) gestión, 55 (4%) innovación, 45 (3%) competitiva, 40 (3%) empleados satisfechos, 20 (1%) contribución socioeconómica. Ver grafica 2. Tablas 1y2. Las necesidades de capacitación de las PYME con respecto a las competencias a desarrollar son:

Planeación estratégica: elaboración de planes de negocio,
Herramientas de calidad y productividad
Liderazgo
Gestión para aprovechar los programas de apoyo a las pymes

En base a los resultados de la investigación de identificar las necesidades de capacitació, se inia la primera fase de capacitación. La cual consiste en aplicar dos herramientas para la elaboración de planes de negocio. Link canvas y mapa de empatia.

METODOLOGÍA

Se inicio la primera fase de capacitación a 10 pymes que son socias CANACO.
Se desarrollo un curso taller dando a conocer link canvas y mapa de empatia.
Se dio a conocer la herramienta
Se desarrollo el link canvas y el mapa de empatía en cada pyme
Se les acompaño en el diseño y contrucción de cada herramienta
Se implemento en cada pyme
Se logro tener el producto minimo viable

Se presenta el ejemplo de una de las empresas cuyo producto es NAFRUIT. Link CANVAS y mapa de empatía (Canvas Early Adopter&propuesta de valor).

Con la aplicación de estas dos herramientas se logro obtener el producto minimo viable que se presenta a continuación: Producto agroindustrial, facilitador de procesos ya que ofrece únicamente la parte comestible de la fruta, libre de semillas y cascaras que no se utilizan. No contiene conservadores, endulzantes ni colorantes.

Mix de frutas 6 paquetes de 200 gramos
2 de maracuya, 2 de fresa y 2 de guanabana

6
5 porciones de 200 gramos de maracuyá

5 porciones de 200 gramos de guanabana

P401
5 porciones de 200 gramos de fresa

Caracteristicas del Producto: La fruta puede conservarse hasta un año sin alterar su calidad ni propiedades nutritivas. Solo adquiere la parte útil de la fruta, evitando desperdicios. Puede preparar de forma fácil y sencilla sus bebidas o platillos. Es la mejor forma de conservar la fruta por espacios de tiempo prolongados y es posible disfrutarlas fuera de su temporada en presentaciones de 200 gramos.

Foto 1: Línea de producción

Foto2:Punto de venta

Actualmente esta empresa cuenta con un plan de negocio y en octubre del 2015 fue el lanzamiento oficial donde asistieron representantes del Instituto Tecnologico de Veracruz, de Secretaria de Economía y de las principales Cámaras de la zona conurbada Veracruz-Boca del Rio.

Su misión: Somos una empresa Agroindustrial orgullosamente Mexicana que procesa y comercializa pulpas congeladas de diversas frutas tropicales de excelente calidad ubicada en el puerto de Veracruz.

CONCLUSIONES

La identificación de necesidades de capacitación de las pymes es una información muy valiosa para diseñar los programas de capacitación adecuados. En la primera etapa de la investigación se identificó como prioridad la elaboración de planes de negocio. La capacitación de las herramientas de link canvas y el mapa de empatía a las 10 empresas fue de gran ayuda para determinar el producto mínimo viable, con el cual se desarrollo el plan de negocios de acuerdo a cada una de las empresas atendidas. En el caso de la empresa NAFRUIT se estudia la posibilidad de desarrollar franquicias para posicionarse no solo en el mercado nacional sino en el internacional. La Cámara Nacional de Comercio y servicios turísticos de Veracruz y el Instituto Tecnológico de Veracruz elaboraron el programa de capacitación 2016, se continua trabajando en la capacitación de pymes en las siguientes fases. Ha sido de mucho aprendizaje el aplicar las herramientas tanto para la empresa así como para los que estamos involucrados en el proceso.
Se recomienda la participación de las Cámaras, el municipio, las instituciones educativas y el sector empresarial en el diseño de programas de capacitación que garanticen el desarrollo de las pymes que son la pieza clave de nuestro país.

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EL DESARROLLO DE LA PYME EN EL CONTEXTO DE LA REFORMA LABORAL EN MÉXICO

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RESUMEN

A partir de configurar en un contexto general a las micro, pequeñas y medianas empresas mexicanas, este trabajo pretende establecer como un primer acercamiento, la situación actual y futura de las MiPYME en el escenario global; situando en una segunda instancia, la actividad de los trabajadores de las mencionadas empresas ante la influencia y la aportación que genera la reforma laboral impulsada en el año 2012 y aprobada en México en 2015, la cual estructuralmente busca la flexibilidad y equidad en el trabajo con miras a elevar la competitividad empresarial. En un tercer punto, esta investigación propone un modelo de acción recíproca entre los empresarios (propietarios y directores de MiPYME) y sus colaboradores, que permita a los primeros construir una organización ordenada, induciendo con esto a un crecimiento simétrico, principalmente para competir contra las marcas prestigiosas trasnacionales.

PALABRAS CLAVE: Reforma Laboral, Competitividad, Crecimiento, Empresario

SME´S DEVELOPMENT IN A LABOR REFORM CONTEXT IN MÉXICO

ABSTRACT

Starting to set up in a general context to micro, small and medium-sized Mexican companies, this work aims to establish as a first approach, the current and future situation of SMEs on the global stage; in a second instance, the activity of the workers of the mentioned companies to influence of the labor reform proposal in 2012 and adopted in Mexico in 2015, which structurally seeks flexibility and equity at work with a view to raising business competitiveness; a third point, this paper proposes a model of interaction between entrepreneurs (owners and managers of SMEs) and his collaborators, allowing the first build a ranked organisation, inducing this symmetrical growth, primarily to compete against the prestigious brands transnational.

JEL: M12, M38, M52, M54

KEYWORDS: Labor Reform, Competitiveness, Growth, Entrepreneur

INTRODUCCIÓN

A través de los años, los sectores productivos en México se han visto afectados en cuanto al rendimiento, originando serios rezagos y con ello, muy baja competitividad, por lo que su participación en el macro entorno mundial ha sido generalmente de poca monta. En un país de más de 5.6 millones de unidades empresariales existentes, con un 98% de micro, pequeñas y medianas (INEGI, 2014); que soportan a menos del 2% de las grandes organizaciones, se hace evidente el gran potencial que se tiene dentro del territorio nacional, sin embargo, por distintas razones se habían estancado algunas leyes, que actualizadas a los requerimientos globales, funcionarían de acuerdo con la exigencia del entorno; con base a estos números, y tomando en cuenta que la intención de las reformas impulsadas por la administración del gobierno 2012-2018, es dirigir a los empresarios hacia una reestructura fundamental de sus entidades.

Este trabajo toma como referente la reforma laboral, haciendo un primer análisis en cuanto a la situación que ha prevalecido en las MiPYME bajo el ordenamiento que regía hasta antes de la entrada en vigor de la reforma, y en seguida, el estudio sobre los resultados que se esperan de dicha reforma estructural, que aparentemente apuesta a la adopción de un modelo de administración empresarial diferente, dinámico y actual, que efectivamente les abra la posibilidad de competir en un mercado global tan concurrido.

El momento actual de las MiPyME en México, está marcado por la falta de predominio y agudeza proyectiva en la confección de manuales de procedimiento, presupuestos, planes y programas, y en consecuencia la realización de procesos administrativos y de gestión que los empresarios competitivos deberían conocer, operar y dominar, son deficientes; en términos generales los emprendedores no han invertido de manera eficaz los recursos con los que cuenta. Las estadísticas previamente presentadas son prueba del trascendental soporte que representan las MiPYME, no sólo en México sino en todo el mundo; y los micro, pequeños y medianos empresarios mexicanos, que cuentan con características y atributos que los diferencia del empresario en otros países, no son la excepción. El emprendedor mexicano constituye un importante apoyo para las nuevas generaciones de empresarios ya que estos heredan las prácticas y secretos de la empresa familiar.

Así pues, resulta necesario que propietarios y directores modifiquen formas, hábitos y pensamientos para convertir las debilidades y amenazas, en oportunidades y fortalezas que favorezcan la realización de operaciones cada vez más competitivas y productivas; y que de esa manera, el negociante mexicano tenga posibilidades de disputar con empresarios de otras latitudes. La propuesta es un modelo de desarrollo de empresa competitiva en el contexto global, de manera que el análisis de la reforma laboral proporciona los elementos básicos para diseñar el mencionado modelo, el cual está pensado para que funja como apoyo para que las MiPYME en México reestructuren su proceso de administración, teniendo mas posibilidades de competir en mercados desarrollados y emergentes, poniendo en marcha un nuevo pensamiento empresarial mexicano; aprovechando el impulso de las reformas estructurales que se encuentran en su etapa inicial.

REVISION DE LITERATURA

Las micro, pequeñas y medianas empresas tanto de los sectores industrial, comercio y de servicios, son las que – según el acuerdo por el que se establece la estratificación de las micro, pequeñas y medianas empresas en México - mantienen en sus plantillas entre 50 y 250 colaboradores, (ver Tabla 1) estas MiPYME representan alrededor del 99% del total de las empresas en el País, y generan aproximadamente el 72 % de los empleos (38.9 del personal ocupado corresponde a la micro, el 18.5 a los pequeños negocios, el 16.6 a la mediana empresa y el 26% a la gran empresa) (INEGI, 2014). Incuestionable afirmar la importancia que estas constituyen en la economía mexicana; impulsadas para su creación y sostenimiento por diferentes programas de apoyo, los empresarios propietarios de MiPYME pueden tener acceso a diferentes instancias tales como Fondo PYME, el programa Pro México, México Emprende, el Consejo Nacional de Ciencia y Tecnología (CONACYT), (Emprendedores, 2011) el Instituto Nacional del Emprendedor, entre otras, que tienen como misión fortalecer las políticas para contribuir al crecimiento económico nacional, fomentar la creación de empleos y combatir la pobreza. (Avila, 2014)

Las actividades de un importante número de estas empresas satisfacen necesidades de ciertos mercados desatendidos por las grandes compañías, y que a su vez ofrecen servicios o productos a una porción considerable de esas grandes corporaciones. De acuerdo a datos de la Secretaria de Economía de México, (2013) las MiPyME representan un 52% del producto interno bruto (PIB) y un 78% del empleo total; esto es, mas de dos terceras partes del empleo en total. Las micro y pequeñas empresas se han caracterizado por generar valor a través del proceso de administración, que les permita generar empleos y reinvertir las utilidades que incorporado en un todo, resulte en la oferta de un producto o servicio de calidad al

consumidor final. Sin embargo, el objetivo central de las microempresas se ve obstaculizado, ya que en muchos casos no cuentan con el conocimiento que les permita ampliar la información acerca de cómo administrar las operaciones de la organización o con que instancias cuenta para capacitar a su personal, lo que les entorpece el acceso a fuentes de financiamiento. (Mungaray Lagarda & Ramírez Urquidy , 2004)

La combinación de estos factores sujeta la cobertura y distribución de productos y servicios a un mercado determinado y a un segmento de consumidores delimitado a un grupo medianamente competitivo en cuanto a ingresos se refiere. En el esquema laboral actual, resulta muy costoso para las empresas mantener actualizada la plantilla de trabajadores, sumando los servicios, contribuciones e impuestos que se les cargan por el pago de salarios. Algunas causas incuestionables que afectan el funcionamiento de las empresas y que las llevan a fracasar en el mediano plazo, se pueden sintetizar en falta de rentabilidad, un ejemplo es el informe estadístico de Dun & Bradstreet (Dun & Bradstreet, 1999) el cual señala que el 88,7% de todos los quebrantos de estas firmas se deben a errores de gestión administrativa; tales como: crear empresas basadas en capricho o necesidades inmediatas de supervivencia familiar, falta de sensibilización respecto del mercado, una pobre responsabilidad financiera y un desenfoque en el objetivo original. Datos de la CNBV (Comisión Nacional Bancaria y de Valores, 2010), señalan que las empresas que logran la supervivencia después de tres años tienen en promedio 15 años de vida y regularmente les es muy complicado crecer, en el análisis que la propia CNBV realiza respecto a la distribución de edad de las empresas indica que 45% de las microempresas reportan más de 10 años estando en el mismo nivel. (El Economista, 2012) (ver Tabla 2) De acuerdo con un estudio de la Comisión, con base a los datos de la Encuesta Nacional de Micronegocios (Enamin) realizada en México por el Instituto Nacional de Estadística y Geografía (INEGI, 2012), se tiene que los microempresarios requieren un crédito bancario o de algún proveedor, por motivos que van desde el desempleo hasta la intención de mejorar la situación económica de la familia. Y señala que en México existen cerca de 5 millones de pymes y un poco mas de 8 millones de micronegocios que tienen complicaciones para acceder a créditos.

Tabla 2: Factores Que Impiden el Crecimiento de las Mipyme en México

Factor	Resultado
Escaso o nulo conocimiento administrativo por parte del empresario	Falta de rentabilidad Falta de un plan de negocios
Errores de gestión administrativa	Nula planeación y organización Carece de descripción de puestos
La insuficiencia de capital	Escaso capital de trabajo
La resistencia a implementar nuevas tecnologías (innovación)	Nulos sistemas automatizados
La escasez de habilidades gerenciales	Incorrecto uso del financiamiento Falta de liderazgo
Cambios en la política industrial	Fracaso en la operación, no hay flexibilidad en la planeación

Elaboración propia con datos de Dun & Bradstreet, Comisión Nacional Bancaria y de Valores, y El Economista

La Ley Federal del Trabajo que recientemente se reformó en México, entró en vigor el 1º de mayo de 1970, cuando en México la población era de 48 millones de personas, y casi 14 millones eran económicamente activas. (Presidencia, 2012) bajo un modelo económico históricamente cerrado, con movimientos primordialmente hacia el mercado interno y altos aranceles que, sumados a otros factores, como la ausencia de tratados de libre comercio, formaban una estructura de mercado laboral demasiado obtusa, con nulos estímulos para fomentar la productividad y la competitividad. En contraste, para finales de 2015, con mas de 110 millones de habitantes, el 59 % de la población de 15 años o mas en el país era económicamente activa, es decir alrededor de 65 millones de personas, lo que representa un aumento de casi quinientas veces el numero de ciudadanos económicamente activos (INEGI, 2009) pero un retroceso en la proporción de estos con el total de la población El dato pareciera lógicamente ofrecer un panorama diferente en la economía mexicana, pero no se instruye a los micro y pequeños empresarios para la correcta administración de estas entidades, como se puede apreciar en los datos del INEGI que exponen que mas de la tercera parte de las micro y pequeñas empresas que se crean, desaparecen antes de cumplir los tres años de existencia, si

bien es cierto que existen diversos factores (como desaceleración económica mundial, modificación en los patrones de consumo de la gente, devaluación de las monedas, por mencionar algunas) sigue siendo la falta de conocimiento de administración financiera, de administración de recursos humanos y de administración de riesgos, los atributos que mas se repiten en los empresarios en los distintos sectores de mercado en el país que intentan la permanencia por mas de tres años.

Uno de los componentes que han influido en el estancamiento de las MiPYME, ha sido consistentemente el poco interés que las administraciones gubernamentales ha tenido en los derechos de los trabajadores. En los 12 años previos, se habrían presentado ante las Cámaras del Congreso de la Unión en México, mas de trescientas iniciativas para reformar la Ley Federal del Trabajo. Finalmente en noviembre de 2012, se aprobó la reforma laboral, con características destacables en su estructura, permitiendo formas de contratación mas flexibles, tales como periodos de prueba para trabajadores de nuevo ingreso, o la regulación de la subcontratación conocida como outsourcing, así como el modelo de pago por hora, el considerar los salarios caídos de trabajadores despedidos injustificadamente, los topes a indemnizaciones y el tema de transparencia a los estatutos de los sindicatos. (Medina, 2013)

En México la Secretaría de Economía, estableció los criterios oficiales de clasificación a la industria de acuerdo con su tamaño, y el 30 de diciembre de 2002, la Secretaría de Economía publicó en el Diario Oficial de la Federación una estratificación de las empresas, con el criterio de numero de trabajadores. (INEGI, 2009) A pesar de la difícil situación de los trabajadores en México, se pueden señalar como ventajas para aquellos que se contratan para una MiPYME, en primer lugar el hecho de que al pertenecer a un grupo pequeño, existe mas cercanía con los propietarios o directivos; otra de las prerrogativas que pueden aprovechar los colaboradores de las MiPYME es que los sistemas de producción o los procesos de servicios son mas eficientes al poder ser evaluados con mas cercanía y prontitud. Sin embargo parecería que los empresarios rehúsan involucrarse en procesos de actualización en los diferentes rubros que la administración de las empresas exige; tales como el uso de la tecnología de la información y la comunicación (TIC), la gestión de capital humano, la planeación financiera para el crecimiento de las MiPYME, y contar con una organización flexible que le permita adaptarse con rapidez a la evolución de la modernidad. Los trabajadores que se contratan en una

MiPYME, estaban en una situación bastante complicada – hasta antes de las reformas a la Ley – por las difíciles condiciones por las que aun atraviesan estas en materia de gestión humana, ya que su posición financiera, y el tamaño estructural no les permite poseer un área específica que atienda la necesidad de selección, contratación y mantenimiento del personal que la compone. La ley Federal del Trabajo en México, indica en su Artículo 2o, que "Las normas del trabajo tienden a conseguir el equilibrio entre los factores de la producción y la justicia social, […] se tiene acceso a la seguridad social y se percibe un salario remunerador; se recibe capacitación continua para el incremento de la productividad con beneficios compartidos, y se cuenta con condiciones óptimas de seguridad e higiene para prevenir riesgos de trabajo". Situación que desfavorablemente para las MiPYME no se presenta en la realidad cabalmente, precisamente por las situaciones que detienen las decisiones de los microemprendedores; cabe destacar algunos artículos y fracciones de la reforma a esta ley, se cita el articulo 153-A al 153-V, en donde se contempla la capacitación para las MiPYME. La reforma introdujo los contratos a prueba, que antes de esta transición no constaban en la Legislación Mexicana. Sumado a este cambio, existe ahora una modalidad nueva a los contratos por tiempo indeterminado, y por otro lado, implanta el argumento de la subcontratación, y los contratos de formación inicial, Al establecer la

Ley los contratos por tiempo determinado, el contrato a prueba o por capacitación inicial, (Artículo 35) y la introducción de la figura de la subcontratación, (Artículos15-A, 15-B, 15-C y 15-D) los patrones tienen ya la opción de decidir quienes de los integrantes de la plantilla de trabajadores son los más aptos para mantenerse en los puestos con posibilidades reales de acceder a mejores categorías. En teoría, esta situación obliga a los dueños de micro y pequeñas empresas a superarse en todos los aspectos: desde educarse y

capacitarse ellos mismos, hasta promover la instrucción laboral para contar con los mejores elementos que les permita ser realmente competitivos tanto a nivel nacional como internacional. La MiPYME desde su creación, se enfrentan a distintas adversidades, (Situación que en buena parte mantiene a México, en el lugar 39 de 61 economías según en el Índice Global de Competitividad 2015) Bien entendida la reforma laboral puede ayudarles en este sentido, si patrones, trabajadores y sindicatos hacen conciencia y dedican sus esfuerzos en primer lugar a reconocer su situación actual, y en segundo término definir un programa de capacitación y desarrollo que les vaya proporcionando la experiencia y conocimientos adecuados para tal objetivo. (Alvarez, 2015)

Según el Instituto de Estudios Superiores de Monterrey (ITESM) (elempresario.mx, 2012) son mas los beneficios a los propietarios que a los trabajadores con la reforma laboral, se destacan el hecho de contar con mayor libertad para contratar personal, el realizar provisiones de pasivos mas ligeras, convenir el monto de un salario remunerador por unidad de tiempo, los cuales representan una dicotomía en la MiPYME, ya que en principio los empresarios llevan ventaja en cuanto a la flexibilidad en los formatos de contrato, teniendo así mayor margen de libertad en los compromisos contractuales, condiciones que contribuirían en aumentar la productividad en menoscabo de uno de los derechos laborales al evitar servicios (contribuciones y prestaciones) que se tienen que brindar al trabajador cuando está contratado de manera indefinida. Con esta reforma los empleadores están en posibilidad de contratar al personal solo por el tiempo que se necesite; abriendo por una parte la opción a quienes no pueden trabajar por tiempo completo en los turnos, y por otro lado, provocando un deterioro a las retribuciones considerando que, tomando como base el salario mínimo actual, los trabajadores se verían en desventaja, pues recibirán poco más de 8 pesos por hora. Con el contexto de la situación de la MiPYME en México, se proyectan los elementos que se requieren coordinar dentro de un plan de administración que le permita contar a estos empresarios con una adecuada organización y alta gerencia que le permita dirigir con autoridad y liderazgo todas las acciones de los colaboradores de la misma, hacia los objetivos planteados.

En un primer momento se deben establecer las reglas de operación para que, desde que se traza el plan de acción se puedan ver las cosas con perspectiva, contemplando los requerimientos en la planeación partiendo del objetivo primario. Dichos requerimientos deben estar fundados en el concepto de competitividad, una vez que se hagan los análisis y la interpretación de la industria, de la competencia y del escenario actual. De esta manera, se tiene un esquema en el que los emprendedores de micro y pequeñas empresas se pueden guiar y así poseer elementos formales para trabajar en la puesta en marcha de su organización.

METODOLOGÍA

Esta es una investigación cualitativa, exploratoria de conceptos y premisas, explicativa, cuya unidad de análisis son micro, pequeños y medianos empresarios dedicados al comercio y servicios, tomando como muestra a juicio de los investigadores, 20 entidades asociadas a la Cámara de Comercio de Puebla; se aplicó un instrumento entre el 12 y el 16 de enero de 2016, que consiste en la encuesta de diez preguntas relativas a las variables empleo, salarios, prestaciones y relaciones laborales.

RESULTADOS

En términos generales, en el estudio se encontró que los empresarios tienen confianza en que la reforma laboral será detonante para el desarrollo de las MiPYME, en primera instancia porque el propio empresario debe hacerse consciente de que es el primer representante de la competitividad. En una segunda opinión consideran que brinda beneficios ya que al empujar a las empresas a ser mas rentables y competentes se genera un sistema de gestión administrativo eficiente y sobre todo se hace una inversión justificada en formación y desarrollo del capital humano. Esta reforma laboral, en la visión del empresario, debe fortalecer a la MPyME principalmente por la gestión de conocimiento de los trabajadores que provocan la innovación y el desarrollo empresarial por medio del fortalecimiento del capital humano. Considera de alta importancia

vincularse con las instituciones de educación, ya que así se pueden aprovechar las oportunidades de inversión en desarrollo intelectual y tecnológico. Así mismo coinciden en que a través de algunos puntos específicos en esta reforma, aumentaría un porcentaje importante el personal calificado. En contraparte, el sentir de los trabajadores es que la reforma resulta negativa, ya que ellos consideran que se está atropellando algunos de sus derechos, y que resentirán mas la carga en su jornada laboral.

Tabla 2 : Esquema de Planeación de Mipyme en un Contexto de Competitividad

CONCLUSIONES

Al observar las estadísticas tanto de INEGI como del Fondo Económico Mundial (World Economic Forum, 2014), ciertamente México presenta un oscuro panorama en cuanto a competitividad se refiere, si bien no está tan atrasado en el Ranking Mundial, se necesita poner atención en ciertos rubros para que al elevar el nivel de capacitación en competencias y habilidades generen oportunidades relevantes, por una parte al trabajador en reconocer que aplicando esas competencias mejoraría su ingreso económico y satisfacción personal; en lo concerniente a la empresa, revertir gradualmente las debilidades de demanda que aun se tienen en diversas áreas, recuperando el ritmo de crecimiento económico y generando empleos. Otra premisa que se alcanza, es la que indica que el nivel de complejidad y la multifactoriedad del entorno global, aunado a la poca atención que los empresarios han otorgado al elemento humano han aislado a las organizaciones en México de un nivel real de competencia.

Las reforma laboral en México representa la oportunidad de lograr en el transcurso del corto plazo, los estándares de productividad más convenientes para el crecimiento tras la aplicación de una formación empresarial que potencialice el talento humano,. Sin embargo es necesario que tanto gobierno como empresarios y trabajadores hagan verdadera conciencia, no solo del hecho de que las reformas responden a los requerimientos globales, sino también de que la realidad hoy en los mercados, es que solo se alcanza la consolidación con un trabajo colaborativo y dedicado. Es por todo lo anterior que se propone a las MiPYME elaborar un modelo de planeación estratégica que observe todos y cada uno de los elementos a desarrollar en la organización, determinando al mismo tiempo el segmento de mercado al cual se dirige, y los perfiles de competencia del futuro colaborador así como el formato de contratación establecido buscando tener en la plantilla a los mejores trabajadores.

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DIAGNÓSTICO DE LOS RESULTADOS DEL EGEL-CENEVAL 2014 DE LA LICENCIATURA EN INFORMÁTICA

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RESUMEN

Este trabajo de investigación presenta un análisis de la formación profesional de los egresados de la Licenciatura en Informática de la Universidad Autónoma de Baja California (UABC), a partir de los resultados obtenidos en 2014 en la evaluación del Examen General de Egreso de Licenciatura (EGEL) del Centro Nacional para la Evaluación de la Educación Superior (CENEVAL). Este diagnóstico permitirá contar con elementos de juicio para validar las estrategias educativas planteadas por la Universidad hasta el momento y desarrollar nuevas acciones que nos permitan mejorar los resultados obtenidos por los alumnos a partir de la identificación de las fortalezas y debilidades en la formación de las competencias profesionales de los egresados. Se muestra el análisis estadístico del desempeño por campus y por área de conocimiento de los resultados obtenidos en 2014.

PALABRAS CLAVE*:* Egel, Ceneval, Estrategias Educativas, Educación Superior

DIAGNOSIS OF RESULTS OF EGEL-CENEVAL 2014 OF THE BACHELOR OF INFORMATICS

ABSTRACT

This research presents an analysis of the vocational training of graduates of the Bachelor of Informatics at the Autonomous University of Baja California (UABC), from the General Graduate Exam Bachelor (EGEL) evaluation in 2014, by the National Center for Assessment in Higher Education (CENEVAL). This diagnosis will allow get for evidence to validate current educational strategies and develop new actions that allow us to improve the results obtained by students starting from identifying strengths and weaknesses in the professional competences formation process of the graduates. This paper shown he statistical analysis of performance by fields and area of knowledge of the results obtained in 2014.

KEYWORDS: Egel, Ceneval, Educational Strategies, Higher Education

JEL: I21, I23

INTRODUCCIÓN

La mayor garantía del desarrollo integral de todo mexicano es recibir una educación de calidad. Una educación que permita construir una sociedad más justa, respetuosa y próspera. Históricamente los mexicanos le hemos dado una gran importancia a la educación y a la formación de nuevos profesionistas que sean agentes de cambio en el desarrollo del país. El Artículo 3o de la Constitución Política de los Estados Unidos Mexicanos (DOF, 2016) establece que la educación debe ser pública, laica y gratuita y con la reforma constitucional de febrero de 2013, además debe ser de calidad. El futuro de México depende en gran medida de lo que hagamos hoy por la educación de nuestros niños y jóvenes. Por tanto, es fundamental que la nación dirija sus esfuerzos para transitar hacia una Sociedad del Conocimiento.

Un México con Educación de Calidad propone implementar políticas de estado que garanticen el derecho a la educación de calidad para todos los mexicanos, fortalezcan la articulación entre niveles educativos, y los vinculen con el quehacer científico, el desarrollo tecnológico y el sector productivo, con el fin de generar un capital humano de calidad que detone la innovación nacional.

REVISIÓN LITERARIA

El Plan Nacional de Desarrollo 2013 – 2018 proyecta, en síntesis, hacer de México una sociedad de derechos, en donde todos tengan acceso efectivo a los derechos que otorga la Constitución. Aquí se traza los grandes objetivos de las políticas públicas y se establece las acciones específicas para alcanzarlos. Se trata de un plan realista, viable y claro para alcanzar un México en Paz, un México Incluyente, *un México con Educación de Calidad*, un México Próspero y un México con Responsabilidad Global. El Gobierno Federal a través de la Secretaría de Gobernación contempla orientar los esfuerzos gubernamentales al tránsito hacia una sociedad del conocimiento, para lo cual se implementan políticas que garantizan el derecho de educación de calidad para todos, fortaleciendo la articulación entre niveles educativos y el vínculo con el quehacer científico, el desarrollo tecnológico y el sector productivo (SEGOB, 2016).

El Ceneval

El CENEVAL es una asociación civil sin fines de lucro cuya actividad principal es el diseño y la aplicación de instrumentos de evaluación de conocimientos, habilidades y competencias, así como el análisis y la difusión de los resultados que arrojan las pruebas. Garantizar la calidad de los egresados de las Instituciones de Educación Superior es el reto del CENEVAL, por lo que evaluar y certificar los conocimiento básicos de un recién egresado ha sido desde 1994 una iniciativa impulsada por la Asociación Nacional de Universidades e Instituciones de Educación Superior (ANUIES) con la creación del CENEVAL, teniendo como objetivo primordial el evaluar y certificar la idoneidad de una persona para el ejercicio de una profesión (Gago, 2002). Para lograrlo, se establecieron criterios, indicadores y estándares respecto a las competencias y valores, buscando como fin último que la certificación genere confianza. Confianza en el egresado poseedor del certificado y confianza en los empleadores de sus servicios profesionales. Con la certificación, el profesional obtiene un aval de su idoneidad y puede anunciarla públicamente. Ese aval es una garantía para el empleador y éste puede asumir, con una confianza razonable, que los servicios profesionales que el poseedor del certificado brinde cumplirán sus expectativas La práctica de la evaluación siempre ha estado asociada con la promoción de los alumnos de un grado a otro y con el otorgamiento de certificados y títulos profesionales (Medellín, 2002, en Gago, 2002). En el caso del EGEL, dicho propósito se ha declarado explícitamente, al promover el examen como una herramienta para completar la certificación de los alumnos (Gago, 2000).

Metodología Ceneval

Los Exámenes Generales de Egreso de Licenciatura son los instrumentos de medición que elabora el Centro, proceden de procesos estandarizados de diseño y construcción, y se apegan a las normas internacionales; en su elaboración participan numerosos cuerpos colegiados integrados por especialistas provenientes de las instituciones educativas más representativas del país y organizaciones de profesionales con reconocimiento nacional. Las pruebas en mención representan una forma de ser evaluado en los conocimientos adquiridos en su formación profesional, por lo que equivale para muchas Instituciones de Educación Superior (IES) a las opciones de realizar una tesis, tesina entre otras. Para 2014 el CENEVAL aplicó el EGEL abarcó a un total de 40 licenciaturas, siendo uno de ellos para la Licenciatura en Informática (EGEL-INFO). Los EGEL están sujetos a verificaciones de validez interna y externa, así como de confiabilidad. Los exámenes y demás procesos de evaluación que ofrece el CENEVAL a quienes voluntariamente los utilizan son construidos con base en los perfiles, los criterios, los temarios, los

estándares y los reactivos que aprueban el consejo técnico y los comités académicos correspondientes a cada EGEL (Gago, 2002). Cabe señalar que desde su origen el examen mide aquello que se considera el mínimo suficiente de conocimientos que corresponde a un perfil determinado. Es decir, el EGEL mide lo mínimo que todo egresado de una licenciatura debe de saber. Por lo tanto, no puede interpretarse que los exámenes impidan el logro de otros aprendizajes que las IES consideren necesarios o pertinentes en respuesta a las necesidades locales o regionales.

Políticas de la Calidad en la Educación de la UABC

En el Plan de Desarrollo Institucional 2011-2015, se establecen las Políticas Generales para el cumplimiento de la misión y el logro de la visión 2025. Destacando en el documento las acciones que garantizaran la eficiencia, eficacia, pertinencia, transparencia y calidad de sus funciones sustantivas.
En relación a la Calidad educativa, la Política Institucional 1, Impulso a la formación de alumnos, establece que se debe atender las demandas sociales de educación superior de buena calidad, lo cual implica actualizar los programas educativos y garantizar una formación integral en condiciones de equidad (UABC, 2011).

METODOLOGÍA

El presente trabajo corresponde a un estudio de tipo descriptivo y no experimental de investigación educativa. Al abordar un tópico poco estudiado y novedoso, como es el caso del análisis de los resultados del EGEL-INFO como una evaluación de la pertinencia de las estrategias educativas implementadas por la UABC para garantizar la pertinencia y calidad de la formación profesional de sus egresados. Se analizan los resultados de las aplicaciones 2014 en los campus universitarios de Mexicali, Tijuana y Ensenada por áreas de conocimiento que evalúa el CENEVAL con el fin de colocarlos en una tabla comparativa. Se presenta un seguimiento estadístico de los resultados 2014 por campus universitario considerando el total de sustentantes y el resultado del desempeño por alumno. Para el desarrollo de esta investigación, primero parte se llevó a cabo la revisión y análisis de bibliografía en libros, revistas, bases de datos y documentos electrónicos relacionados con el tema de estudio. En la segunda parte se realizó un trabajo de campo, mediante la recolección de los resultados individuales de los sustentantes del EGEL-INFO en los campus universitarios de la UABC. Una vez recolectada la información, los datos fueron capturados y analizados a través de pruebas estadísticas con el sistema estadístico SPSS. Se evalúa de manera crítica los resultados estadísticos del periodo mencionado en cuanto a los resultados del EGEL-INFO, tomando como referencia los criterios que maneja el CENEVAL para el otorgamiento de los testimonios en el EGEL.

RESULTADOS

El examen está organizado en áreas y sub áreas (Tabla 1). Las áreas corresponden a ámbitos profesionales en los que actualmente se organiza la labor del licenciado en informática. Las sub áreas comprenden las principales actividades profesionales de cada uno de los ámbitos profesionales referidos. Por último, los temas identifican los conocimientos y habilidades necesarios para realizar tareas específicas relacionadas con cada actividad profesional.

El Consejo Técnico del EGEL en Informática estableció los siguientes criterios para otorgar los testimonios de desempeño: para obtener Testimonio de Desempeño Satisfactorio, el sustentante debe alcanzar un nivel de desempeño satisfactorio o sobresaliente en al menos tres de las cinco áreas que conforman la prueba. Para obtener Testimonio de Desempeño Sobresaliente, el sustentante debe alcanzar un nivel de desempeño sobresaliente en al menos dos de las cinco áreas de la prueba y obtener un desempeño satisfactorio en las restantes.

Resultados Nacionales en el EGEL en Informática en 2014

En la Figura 1 se observa la distribución en testimonios de desempeño de los 3,368 sustentantes que presentaron el EGEL en Informática durante 2014. De estos, 9.5% (321 sustentantes) obtuvo un Testimonio de Desempeño Sobresaliente (DSS); 41.4% (1,393 sustentantes), un Testimonio de Desempeño Satisfactorio (DS) y 49.1% (1,654 sustentantes) no obtuvo testimonio (ANS), es decir, aún no satisfactorio. Estos resultados serán la base para comparar los resultados obtenidos por los sustentantes de los tres campus universitarios de la UABC.

Tabla 1: Áreas Evaluadas

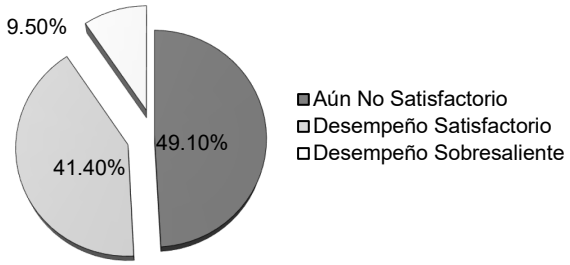
Áreas Evaluadas	Sub Áreas
Detección de las necesidades informáticas de las Organizaciones	Análisis de la arquitectura de la organización Imprimir documentos Análisis de los sistemas de información de la organización
Gestión de proyectos tecnológicos	Planeación del proyecto Ejecución del proyecto Control del proyecto
Gestión de la función informática	Alineación de la tecnología de la Información y Comunicación Evaluación de las nuevas Tecnologías de la Información y Comunicación Mantenimiento de la integridad de los sistemas Actualización de las tecnologías de la Información
Diseño de soluciones de tecnologías de la información y Comunicación	Análisis de los modelos tecnológicos Definición de los modelos tecnológicos Evaluación de los modelos tecnológicos Validación de los modelos tecnológicos
Implementación de tecnologías de la información y Comunicación	Prueba de la solución tecnológicos Definición de los modelos tecnológicos Evaluación de los modelos tecnológicos Validación de los modelos tecnológicos

Áreas evaluadas en el Examen General de Egreso de la Licenciatura en Informática 2014. Fuente: Elaboración propia a partir de la Guía de Estudio del CENEVAL 2014.

Resultados Institucionales en el EGEL en Informática durante 2014

Durante 2014, 156 alumnos en su último semestre de formación profesional presentaron el EGEL en Informática. En la tabla 2, se presenta la distribución de los sustentantes en donde el 48.71% pertenecen al campus Tijuana, el 37.82% al campus Mexicali y el restante 13.46% al campus Ensenada.

Figura 1: Distribución de Testimonios en Informática



Distribución en testimonios de desempeño del conjunto de sustentantes del EGEL en Informática durante 2014. 49.10% tuvieron un desempeñoNo Satisfactorio, el 41.40% tuvo un desempeño satisfactorio y el 9.50% tuvo un desempeño sobresaliente. Fuente: Elaboración propia.

A continuación se presentan los resultados obtenidos a nivel institucional. En la Figura 2, se observa la distribución en testimonios de desempeño de los 156 sustentantes que presentaron el EGEL en Informática durante 2014. De estos, 3.17% (5 sustentantes) obtuvo un Testimonio de Desempeño Sobresaliente; 32.97%

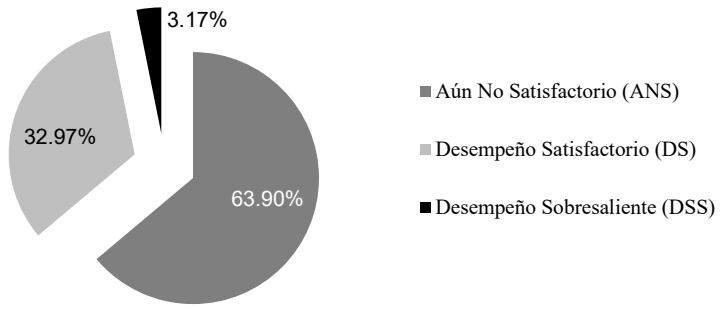
(51 sustentantes), un Testimonio de Desempeño Satisfactorio y 63.90% (100 sustentantes) no obtuvo testimonio.

Tabla 2: Distribución de Sustentantes

Campus	Sustentantes
Ensenada	21
Tijuana	76
Mexicali	59

Distribución de sustentantes por campus universitario en el 2014. Fuente: Elaboración propia.

Figura 2: Distribución de Testimonios en la UABC

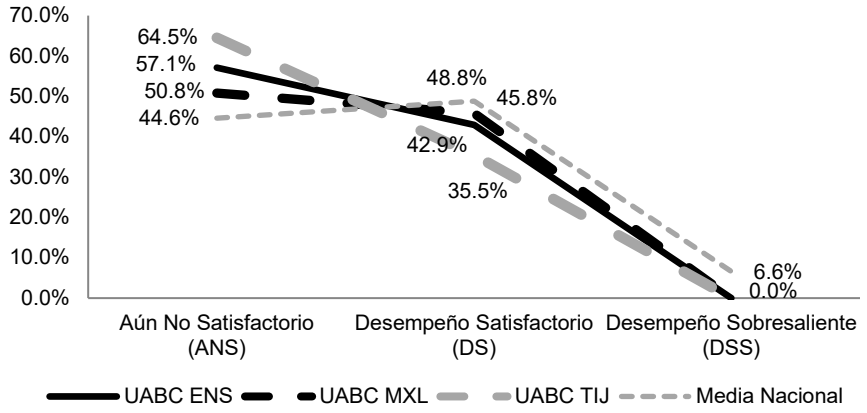


Distribución en testimonios de desempeño del conjunto de sustentantes del EGEL en Informática de la UABC durante 2014. 63.90% tuvieron un desempeño No Satisfactorio, el 32.97% tuvo un desempeño satisfactorio y el 3.17% tuvo un desempeño sobresaliente. Fuente: Elaboración propia.

Resultados Por Áreas del Conocimiento Por Campus Universitario Durante 2014

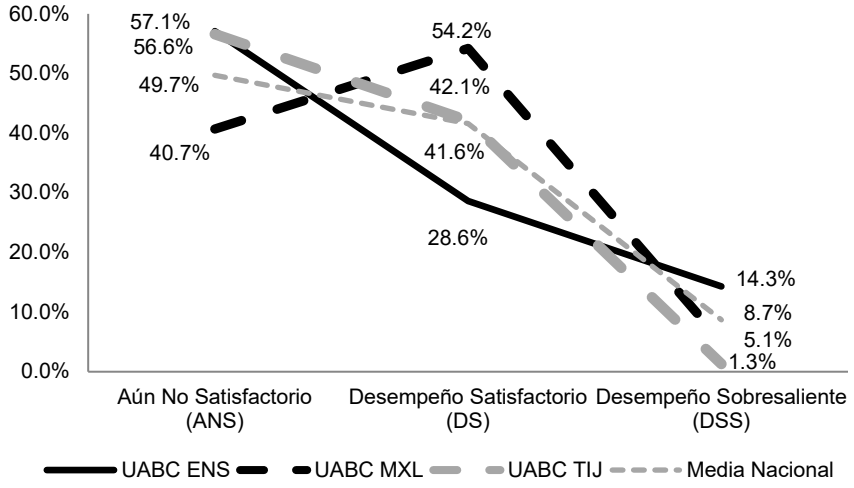
En la Figura 3, se observa la distribución de testimonio comparada contra la media nacional en el área de detección de las necesidades informáticas de las organizaciones, detectándose que los resultados de los tres campus para los Testimonios de Desempeño Sobresaliente y Testimonio de Desempeño Satisfactorio, están por debajo de la media nacional y en el caso de testimonios aún no satisfactorios, están por encima de la media nacional. Estos resultados indican en su conjunto, resultados negativos para la institución en esta área.

Figura 3: Distribución de Testimonios Versus Media Nacional



Comparativo de los testimonios obtenidos en el 2014 por los tres campus de la UABC versus la media nacional. En DSS la media nacional fue 6.6%, el campus Ensenada tuvo 0%, Mexicali tuvo un 0% y Tijuana también 0%. En el DS la media nacional fue de 48.8%, Ensenada tuvo 42.9%, Mexicali 45.8% y Tijuana 35.5%. En cuanto ANS la media nacional fue de 44.6%, Ensenada tuvo 57.1%, Mexicali 50.8% y Tijuana 64.5%. Fuente: Elaboración propia.

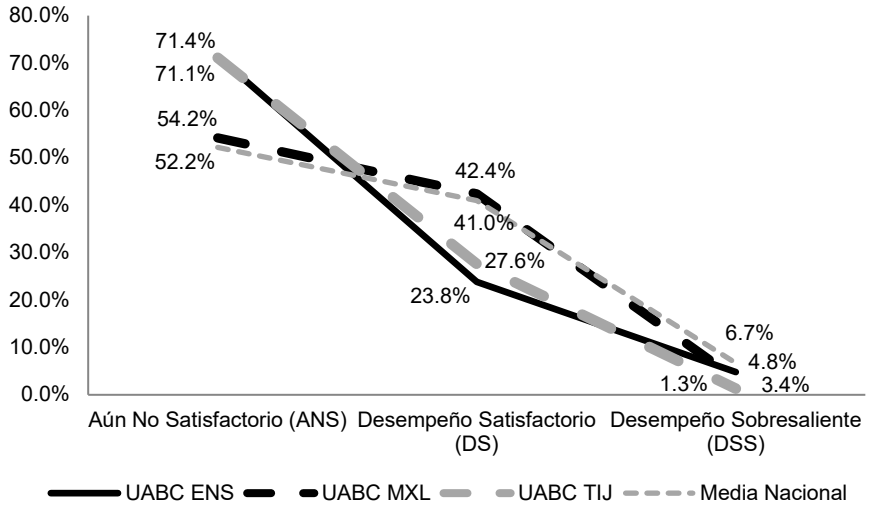
Figura 4: Distribución de Gestión de Proyectos Tecnológicos



Distribución del área de Gestión de Proyectos Tecnológicos en el 2014 por los tres campus de la UABC versus la media nacional. En cuanto ANS la media nacional fue de 49.7%, Ensenada tuvo 57.1%, Mexicali 40.7% y Tijuana 56.6%. En el DS la media nacional fue de 41.6%, Ensenada tuvo 28.6%, Mexicali 54.2% y Tijuana 42.1%. En DSS la media nacional fue 8.7%, el campus Ensenada tuvo 14.3%, Mexicali tuvo un 5.1% y Tijuana también 1.3%. Fuente: Elaboración propia.

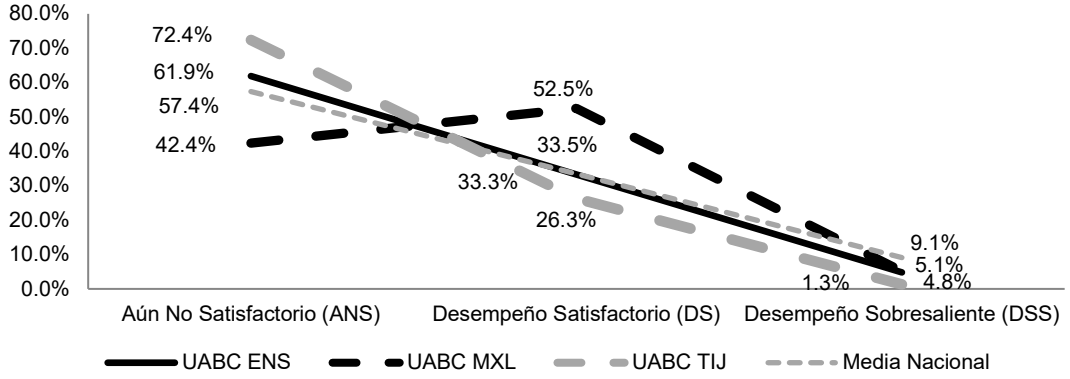
En la Figura 4, se observa la distribución de resultados comparados contra la media nacional en el área de gestión de proyectos tecnológicos, en donde destacan los resultados del campus Mexicali al obtener resultados positivos en ANS y DS, al colocarse como el único de los tres campus con un resultado por debajo de la media en el primer caso y por encima en el segundo caso. En relación a los resultados DSS, el campus Ensenada presenta los únicos resultados por encima de la media nacional. Estos resultados indican en su conjunto, resultados parcialmente positivos para la institución en esta área.

Figura 5: Distribución Gestión de la Función Informática



Distribución del área de Gestión de la Función Informática en el 2014 por los tres campus de la UABC versus la media nacional. En cuanto ANS la media nacional fue de 52.2%, Ensenada tuvo 71.4%, Mexicali 54.2% y Tijuana 71.1%. En el DS la media nacional fue de 41.0%, Ensenada tuvo 23.8%, Mexicali 42.4% y Tijuana 27.6%. En DSS la media nacional fue 6.7%, el campus Ensenada tuvo 4.8%, Mexicali tuvo un 3.4% y Tijuana también 1.3%. Fuente: Elaboración propia

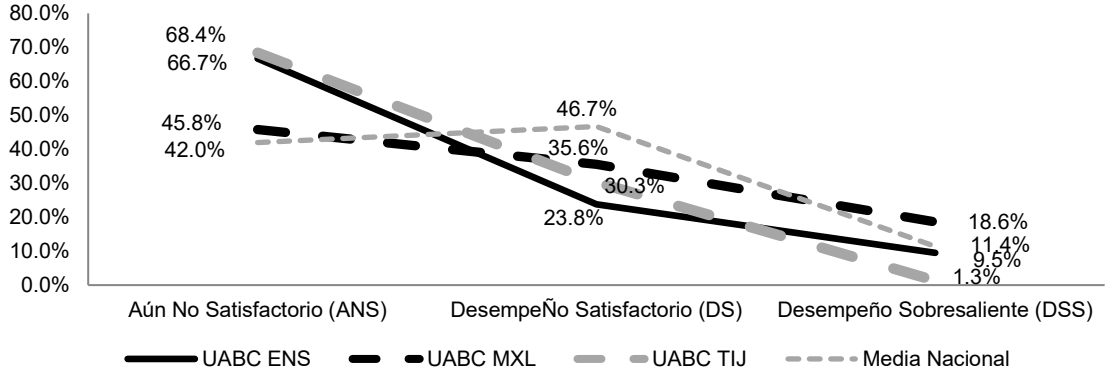
Figura 6: Distribución de Diseño de Soluciones de Tecnologías de la Información y Comunicación



Distribución del área de Gestión de Diseño de Soluciones de Tecnologías de la Información y Comunicación en el 2014 por los tres campus de la UABC versus la media nacional. En cuanto ANS la media nacional fue de 57.4%, Ensenada tuvo 61.9%, Mexicali 42.4% y Tijuana 72.4%. En el DS la media nacional fue de 33.5%, Ensenada tuvo 33.3%, Mexicali 52.5% y Tijuana 26.3%. En DSS la media nacional fue 9.1%, el campus Ensenada tuvo 4.8%, Mexicali tuvo un 5.1% y Tijuana también 1.3%. Fuente: Elaboración propia

En la Figura 5, se observa la distribución de resultados comparados contra la media nacional en el área de gestión de la función informática, en donde los resultados obtenidos por el campus Mexicali en DS, es el único que está ligeramente arriba del resultado nacional. En su conjunto, estos resultados son negativos para la institución en esta área. En la Figura 6, se observa la distribución de resultados comparados contra la media nacional en el área de Diseño de soluciones de tecnologías de la información y Comunicación, en donde destacan los resultados del campus Mexicali al obtener resultados positivos en ANS y DS, al colocarse como el único de los tres campus con un resultado por debajo de la media en el primer caso y por encima en el segundo caso. En relación a los resultados DSS, ningún campus presenta resultados por encima de la media nacional. Estos resultados indican en su conjunto, resultados parcialmente positivos para la institución en esta área. En la Figura 7, se observa la distribución de resultados comparados contra la media nacional en el área de Implementación de tecnologías de la información y Comunicación, en donde los resultados obtenidos por el campus Mexicali en DSS, es el único que está ligeramente arriba del resultado nacional. En su conjunto, estos resultados son negativos para la institución en esta área.

Figura 7: Distribución de Implementación de Tecnologías de la Información y Comunicación



Distribución del área de Implementación de Tecnologías de la Información y Comunicación en el 2014 por los tres campus de la UABC versus la media nacional. En cuanto ANS la media nacional fue de 42.0%, Ensenada tuvo 66.7%, Mexicali 45.8% y Tijuana 68.4%. En el DS la media nacional fue de 46.7%, Ensenada tuvo 23.8%, Mexicali 35.6% y Tijuana 30.3%. En DSS la media nacional fue 11.4%, el campus Ensenada tuvo 9.5%, Mexicali tuvo un 18.6% y Tijuana también 1.3%. Fuente: Elaboración propia

CONCLUSIONES

Las estrategias educativas Institucionales planteadas para el aseguramiento de la calidad de los programas educativos, enunciadas en la política institucional número 1, se cumplió con respecto al programa de la Licenciatura en Informática al mantener la acreditación en los tres campus universitarios. No así, en relación a la estrategia para asegurar la pertinencia de los perfiles de egreso con los requerimientos del entorno, evaluados por el CENEVAL EGEL-INFO, cuyos resultados no fueron favorables. Se plantean emprender las siguientes acciones para mejorar los resultados del EGEL-INFO: concientizar a los alumnos, académicos y empleadores de la importancia de la obtención del testimonio de desempeño sobresaliente y satisfactorio; involucrar los cuerpos colegiados en el análisis comparativo de las áreas de conocimiento del EGEL-INFO versus plan de estudios vigente de la Licenciatura en Informática; y la implementación de mecanismos de evaluación sistemáticos similares a la metodología CENEVAL.

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CARACTERÍSTICAS INTELECTUALES Y ACTITUDINALES DE LOS ESTUDIANTES DE 10 A 20 AÑOS SEGÚN LA POSICIÓN ORDINAL FILIAL

Magali Iveth González Lozano, Ibero Torreón
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Rubén Romero Rodríguez, Ibero Torreón

RESUMEN

Dentro del desarrollo humano no solo hay cambios físicos sino también cambios en las habilidades actitudinales e intelectuales, las variaciones en dicho cambio de habilidades dependerán de varios factores, incluidos la posición ordinal filial. Por el término de habilidades intelectuales se entiende que una persona posee habilidades intelectuales y es capaz de expresar ideas tanto de forma oral como escrita, así como de comprender lo que lee. En la metodología se realizó un análisis estadístico en donde nos arroja una alfa de cronbach de 0.796, que es aceptable para estudios sociales, Se realizó el estudio de correlaciones Bivariadas, coeficiente de correlación Pearson y una prueba de significación bilateral, al nivel 0,01 (bilateral). En base al índice del nivel correlacionar se puede concluir que las características actitudinales e intelectuales sí varían según la posición ordinal filial, no rechazando de esta manera la hipótesis H0. Metodología: Las interacciones entre las hermanas y los hermanos en la niñez han sido influencias importantes en el desarrollo de la personalidad. Este énfasis en la constelación familiar, que se refiere al número, la edad y el sexo de los hermanos, fue una contribución importante y distitntiva de Adler.

PALABRA CLAVE: Características Intelectuales, Actitudinales, Posición Ordinal Filial

INTELLECTUAL CHARACTERISTICS AND ATTITUDES OF STUDENTS OF 10 TO 20 YEARS ACCORDING TO THE SUBSIDIARY ORDINAL POSITION

Within the human development there is not only physical changes but also changes in attitudes and intellectual skills, variations in skills such change will depend on several factors, including the ordinal position subsidiary. The term of intellectual skills means that a person has intellectual abilities and is able to express ideas both orally as written, as well as understand what you read. Methodology we performed a statistical analysis where arrogates us an alpha of cronbach of 0.796 which is acceptable for social studies, is the study of bivariate correlations a bilateral significance level 0.01 (bilateral) test and Pearson correlation coefficient. Based on the index of the level correlated it can be concluded that the attitudinal characteristics and intellectuals Yes vary according to the subsidiary ordinal position, not to reject the H0 hypothesis thus. Methodology: The interactions between the sisters and the brothers in childhood have been major influences in the development of the personality. This emphasis on the family constellation, which refers to the number, age and sex of the brothers, was an important Adler's contribution.

KEYWORD*:* Intellectual Properties, Attitudinal, Ordinal Position Subsidiary

INTRODUCCION

El término actitud forma parte del lenguaje común de las personas. Hace muchos años, el psicólogo social Gordon Allport se refirió a la actitud como el concepto más indispensable de la psicología social. Una actitud permite maximizar las probabilidades de tener experiencias positivas y de minimizar las

desagradables. Fazio (1989) argumentó que la principal función de cualquier clase de actitud es utilitaria: la apreciación de un objeto. Esto debe ser válido independientemente de si la actitud tiene sentimientos positivos o negativos hacia el objeto. Para que una actitud cumpla en realidad esta función debe ser accesible. El proceso formativo de una persona se inicia en el hogar y busca integrar al hombre con el mundo exterior. Los buenos modales, las buenas costumbres y valores sociales tienen su origen en el ambiente familiar. El correcto manejo dado a estos valores permite unas relaciones interpersonales armoniosas, seguridad personal, deseo de superación y espíritu emprendedor. Las interacciones entre las hermanos y los hermanos en la niñez han sido influencias importantes en el desarrollo de la personalidad. Este énfasis en la constelación familiar, que se refiere al número, la edad y el sexo de los hermanos, fue una contribución importante y distitntiva de Adler. Para enfrentar los cambios que las nuevas generaciones enfrentarían en el siglo XXI un grupo de expertos formados por la Organización de las Naciones Unidas para la Educación, la Ciencia y la Cultura, UNESCO, elaboraron un reporte de 1993 a 1996 llamado "La educación encierra un tesoro", en dicho reporte señalan que la educación debería cambiar la transmisión de conocimientos a aprender a aprender. Este nuevo concepto se fudamenta en cuatro pilares: aprender a conocer, aprender a hacer, aprender a vivir juntos y aprender a ser, lo que sólo puede lograrse a través de competencias para la vida. Posteriormente se le agregaron dos pilares más: aprender a pensar y aprender a vivir en el ambiente natural.

*Para La Unesco Una Competencia Se Define Como: "*El conjunto de comportamientos socioafectivos, y habilidades cognoscitivas, psicológicas, sensoriales y motoras que permiten llevar a cabo adecuadamente un desempeño, una función, una actividad o una tarea".

En base al índice del nivel correlacionar se puede concluir que las características actitudinales e intelectuales sí varían según la posición ordinal filial, no rechazando de esta manera la hipótesis H0.

REVISIÓN LITERARIA

Habilidades Intelectuales

Por el término de habilidades intelectuales se entiende que una persona posee habilidades intelectuales y es capaz de expresar ideas tanto de forma oral como escrita, así como de comprender lo que lee (Ramírez & Burgos, 2010). El neuropsicólogo Howard Gardner (1983, 1998) definió la inteligencia como "la capacidad de resolver problemas o de crear productos que sean valiosos en una o más culturas" (mencionado en Marina, 2011). Gardner (1983, 1998) considera que existen ocho tipos distintos de inteligencia: lingüística, lógico-matemática, musical, espacial, corporal-cinestésica, intrapersonal, interpersonal y naturalista. Señala que cada inteligencia tiene una red neurológica discreta en un sector específico del cerebro, a esta teoría le llamó inteligencias múltiples (mencionado en Berger, 2008). El neuropsicólogo Gardner, afirma que cada una de estas inteligencias es fundamentalmente independiente de las otras; explica con su teoría el hecho de que pacientes con daño en el hemisferio cerebral derecho puedan leer perfectamente pero ser incapaces de interpretar lo leído (mencionado en Beltrán y Bueno, 1995). En la teoría contextual el pensamiento inteligente se dirige a unos objetivos más conductuales y representa los modos prácticos en que se aplican los procesos componenciales. Esta parte se basa, en gran medida, en lo que Sternberg llama conocimiento tácito que, de manera global, podrá definirse como todas las cosas de máxima importancia que jamás se enseñan en los contextos escolares. El autor argumenta que el éxito en la vida suele depender más del conocimiento tácito que de la formación explícita (mencionado en Beltrán y Bueno, 1995).

Las Actitudes

El término actitud forma parte del lenguaje común de las personas. Hace muchos años, el psicólogo social Gordon Allport se refirió a la actitud como el concepto más indispensable de la psicología social (Hogg, Hogg, Vaughan y Haro, 2010). Las actitudes han sido conceptualizadas como una predisposición a actuar

hacia un objeto de una determinada manera. Bajo este concepto, se ha generado el supuesto de que existe cierta coherencia entre el pensamiento, las emociones y la acción de las personas. En otras palabras, las actitudes han posibilitado a la psicología social conceptualizar teóricamente la relación entre lo que la gente piensa, siente, dice y hace (Ibañez, y otros, 2004). Sin embargo, no hay una manera única y homogénea de entender las actitudes, sino que este concepto ha cambiado a lo largo de la historia, según las diferentes tendencias teóricas y las preocupaciones dominantes del momento. No obstante, a pesar de los desacuerdos, hay cierto consenso sobre algunas de sus características básicas, por ejemplo, su carácter mediador, sobre la importancia de los aspectos afectivos y sobre su vinculación con el comportamiento (Ibañez, y otros, 2004). Otra característica clave de las actitudes será su poder de vinculación entre el mundo personal y el mundo social: las actitudes pueden ser vistas como una concretización del pensamiento grupal en la persona. Serían un punto de encuentro entre la psicología y la sociología, un concepto plenamente psicosocial (Ibañez, y otros, 2004).

Muchas de las actitudes más básicas se derivan de las primeras experiencias personales directas, esas experiencias generan en los niños actitudes negativas o positivas duraderas. Las actitudes también se forman por imitación, adquiriendo así otras aun cuando nadie esté tratando deliberadamente de influir en sus creencias. Los medios de comunicación masiva, en particular la televisión, también tienen gran impacto en la formación de actitudes en nuestra sociedad. La televisión bombardea con mensajes, no sólo en las noticias y los programas de entretenimiento, sino también en los comerciales. Sin experiencia propia que les permita medir el mérito de esos mensajes, los niños son particularmente susceptibles a la televisión como una influencia en sus actitudes sociales (Oskamp, 1991). Función de las actitudes: Si las actitudes tienen una estructura, también deben tener una función. Katz (1960) propuso que hay diversas clases de actitud, y que cada una cumple una función diferente :Conocimiento, Instrumentalidad, Defensa, Expresión de valores. Una actitud permite maximizar las probabilidades de tener experiencias positivas y de minimizar las desagradables. Fazio (1989) argumentó que la principal función de cualquier clase de actitud es utilitaria: la apreciación de un objeto. Esto debe ser válido independientemente de si la actitud tiene sentimientos positivos o negativos hacia el objeto. Para que una actitud cumpla en realidad esta función debe ser accesible (Hogg, Hogg, Vaughan y Haro, 2010).

Relaciones Interpersonales

Las relaciones interpersonales tienen gran importancia en el cotidiano convivir de los seres humanos, en las diversas circunstancias y situaciones en las que éstos tienen que desenvolverse (Gameiro, 2003). El proceso formativo de una persona se inicia en el hogar y busca integrar al hombre con el mundo exterior. Los buenos modales, las buenas costumbres y valores sociales tienen su origen en el ambiente familiar. El correcto manejo dado a estos valores permite unas relaciones interpersonales armoniosas, seguridad personal, deseo de superación y espíritu emprendedor (Duque y Sierra, 1988). Los padres son las primeras personas con las que los hijos se relacionan. Cuando se ha logrado un apego adecuado y una base relacional afectiva, él empieza a confiar en los demás, y por ende, a establecer relaciones positivas. Los hermanos o en su defecto, los demás miembros de la familia le proporcionan experiencias personales que le permiten aprender a aceptar a los demás, a negociar, a realizar y cumplir compromisos, a reconocer que el otro es diferente, a aprender a querer de manera constructiva (López y González, 2006).

Teoría de Alfred Adler: Alfred Adler fue uno de los primeros y de mayor influencia que disentían del círculo interno de los primeros psicoanalistas. A diferencia de Freud, quien ponía énfasis en los conflictos universales que toda la gente experimenta, Adler enfocó su atención en que cada persona es única. Llamó a su teoría psicología individual. Sus ideas han influido tanto en otros psicoanalístas, incluidos Karen Horney, Erich Fromm y Harry Stack Sullivan (Cloninger, 2003). Adler sostuvo que la gente debe ser entendida desde una perspectiva social, no biológica. Sus enfoques presentan un reto para desarrollar una teoría consistente con el determinismo (Christopher y Leak, 1982 citado en Cloninger, 2003). El énfasis de Adler sobre la tendencia innata hacia el interés social y sobre el enfoque holístico de la personalidad es un

precursos histórico del concepto humanístico de los psicólogos sobre la autorrealización (Cloninger, 2003). Aunque Adler dijo que cada persona era completamente responsable por sus propias decisiones en la vida, reconoció que las circunstancias pudieran inclinar a la gente hacia estilos de vida deseables o indeseables. Fue crítico de los roles sexuales restrictivos, de las orientaciones beligerantes en el gobierno y de la pobreza y las condiciones adversas de vida. Debido a que el etilo de vida se desarrolla tempranamente, la familia es una influencia particularmente importante. Adler, como Freud, describió las relaciones con los padres. Además, consideró el impacto de los hermanos en el desarrollo de la personalidad (Cloninger, 2003).

Constelación Familiar: Las interacciones entre las hermanos y los hermanos en la niñez han sido influencias importantes en el desarrollo de la personalidad. Este énfasis en la constelación familiar, que se refiere al número, la edad y el sexo de los hermanos, fue una contribución importante y distitntiva de Adler.

Primogénito: El primogénito empieza la vida con toda la atención de los padres y es con frecuencia el consetido. Luego, cuando los otros hermanos llegan, el mayor debe compartir la atencón de los padrse. Solamente el hijo mayor tiene toda la atención de los padres, de manera que solamente el primogénito siente la pérdida del amor de los padres, especialmente del materno. Para compensar por tener que compartir la madre con el nuevo hermano, el hijo mayor puede volverse hacia su padre. O él o ella pueden tomar de alguna manera el "rol paternal", papel protector en la relación con los hermanos menores. Tienden a sobrevalorar la autoridad y a mantener valores conservadores. Sin embargo, si no resuelven bien el sentir de pérdida de amor, es probable que se vuelvan hijos problemáticos, neuróticos, criminales, bebedores y pervertidos (Cloninger, 2003).

El hijo nacido en segundo término: El segundo hijo tiende a ser estimulado a un mayor logro que el generado por el hermano mayor. Observando el paso establecido por el hijo mayor, el segundo hijo no gasta su energía tratando un paso imposible. A diferencia de su hermano mayor, el segundo hijo siempre tiene que compartir el amor de los padres y por tanto es improbable que sea malcriado. Adler consideró que el segundo hijo tiene la posición más favorable (Cloninger, 2003).

El hijo menor: A menudo el hijo menor se vuelve un problema. Este hijo, es visto como el bebé de la familia, es más probable que crezca en una atmósfera más cálida que la de los niños mayores. Esto implica el riesgo de ser consentido y, como niño malcriado, carecer del incentivo para desarrollar la independencia. El hijo menor puede competir en muchas direcciones, dirigiéndose a una difusión y a un sentido de inferioridad. Es posible lograr el éxito, si encuentra un área del esfuerzo que no haya sido reclamada por otros miembros de la familia (Cloninger, 2003).

Hijo único: El hijo único nunca compite con los hermanos por la atención. Es probable que este niño sea consentido y ligado excesivamente a la madre, quien es con frecuencia sobreprotectora, de manera que el niño desarrolla el "complejo de madre", comúnmente conocido como "mamitis". La atención constante de los padres da al niño único un sentido irreal de valor personal, además de al ser el único genera habilidades para valerse por sí mismo (Cloninger, 2003).

Enfoque por compentencias: El enfoque por competencias es un nuevo modelo de educación en el que se busca que el alumno aprenda a aprender a través de cuatro pilares: aprender a conocer, aprender a hacer, aprender a vivir juntos y aprender a ser.

Historia de la noción de competencia: La palabra competencia significa adecuación, habilidad, capacidad y destreza. La competencia es la necesidad que tienen los seres humanos de interactuar con el entorno, pero a su vez, dominarlo por la acción (Frade, 2009). Bruner (1960-1966, como se cita en Frade, 2009) señaló que los seres humanos tenemos una tendencia innata para aprender sobre el ambiente, de ir más allá de la necesidad adaptativa inmediata hacia la innovación, lo que equivale a una competencia (Frade, 2009). Noam Chomsky (1965, como se cita en Frade, 2009) retomó el término competencia para definirla como

la capacidad que tenemos los seres humanos de comprender y producir el lenguaje de acuerdo a normas sociales; así mismo, sostuvo que las competencias son habilidades y disposición para actuar e interpretar, por lo tanto, son capacidades cognoscitivas abiertas al futuro inesperado (Frade, 2009).

Hoy se considera que los conocimientos que posse una persona son parte de las competencias que posee, así como éstas propician la capacidad de lograr mejores desempeños, pero no son todo ni suficientes, las habilidades de pensamiento, los valores y las destrezas motrices resultan también fundamentales para lograr competencias que le permitan al individuo adecuarse a su entorno (Frade, 2009). Las competencias en el ámbito educativo Para enfrentar los cambios que las nuevas generaciones enfrentarían en el siglo XXI un grupo de expertos formados por la Organización de las Naciones Unidas para la Educación, la Ciencia y la Cultura, UNESCO, elaboraron un reporte de 1993 a 1996 llamado "La educación encierra un tesoro", en dicho reporte señalan que la educación debería cambiar la transmisión de conocimientos a aprender a aprender. Este nuevo concepto se fudamenta en cuatro pilares: aprender a conocer, aprender a hacer, aprender a vivir juntos y aprender a ser, lo que sólo puede lograrse a través de competencias para la vida. Posteriormente se le agregaron dos pilares más: aprender a pensar y aprender a vivir en el ambiente natural (Frade, 2009).

*Para la UNESCO una competencia se define como (Frade, 2009): "*El conjunto de comportamientos socioafectivos, y habilidades cognoscitivas, psicológicas, sensoriales y motoras que permiten llevar a cabo adecuadamente un desempeño, una función, una actividad o una tarea" (p.83).

La definición anterior nos lleva a integrar los conocimientos, habilidades, destrezas y actitudes, pero además la capacidad de poder pensar, resolver problemas, adaptarse al mundo moderno y desarrollar todas las habilidades de pensamiento usperior que antes no se tenían en cuenta (Frade, 2009). Más tarde, la Unión Europea definió que una competencia es el uso del conocimiento. Philippe Perronoud, definió las competencias en el año 2000 como: "Capacidad de actuar de manera eficaz en un tipo definido de situación, capacidad que se apoya en conocimientos pero no se reduce a ellos" (Frade, 2009, p. 83). El concepto de las competencias en la educación ha ido modificánsoe como parte de un proceso de apropiación y de construcción. En el caso de México, esta conceptualizaión ha pasado por vaivenes históricos que han generado procesos de apropiación diversos, desde la mentalidad constructivsita de los diseñadores curriculares, la propuesta se ha caracterizad opor hacer énfais en la competencia cognitiva al impulsar procesos educativos centrados en la construcción del conocimiento a partir de la mediación docente (Frade, 2009).

METODOLOGÍA

se crea el instrumento de medición que se una encuesta con preguntas estructuradas
se aplicó a población escolar de un rango de 10 a 20 años
se utilizó el paquete estadístico SPSSv15
se realizó un análisis estadístico en donde nos arroga una alfa de cronbach de 0.796 que

Estadísticos de fiabilidad

Alfa de Cronbach	N de elementos
.796	63

Resumen del procesamiento de los casos

		N	%
Casos	Válidos	87	100.0
	Excluidos[a]	0	.0
	Total	87	100.0

a. Eliminación por lista basada en todas las variables del procedimiento.

Aceptable para estudios sociales Se realizó el estudio de correlaciones Bivariadas coeficiente de correlación Pearson y una prueba de significación bilateral, al nivel 0,01 (bilateral).

de realizaron tres clasificaciones para realizar el estudio estadístico en base a correlaciones primera clasificación hijo único

Tabla 1: Interpretación de las Correlaciones Hijo Único

variable	variable	correlación	sig	interpretación
12	10	0.829	0	Raras veces mi madre me dice que me quiere.
9	3	0.828	0	Consigo hacer amigos rápidamente.
14	15	0.825	0	Mis relaciones personales son duraderas.
28	61	0.801	0	Raras veces mi padre me dice que me quiere.
13	15	0.744	0	Mi familia me hace sentir con menos valor que los
13	8	0.733	0.001	Me agrada salir con mis compañeros en
27	3	0.715	0.001	Soy capaz para expresarme adecuadamente en forma oral

nota: las correlaciones más significativas en la dimensión hijo único

A Continuación Se Muestra la Tabla 2 con la Dimensión Hermano Mayor

Tabla 2: Interpretación de las Correlaciones Hermano Mayor

Variable	Variable	Correlación	Sig	Interpretación
46	53	0.945	0	Me siento capaz para actuar ante situaciones nuevas e
46	59	0.914	0	Me siento capaz para actuar ante situaciones nuevas e
45	46	0.935	0	Me siento capaz de tomar decisiones adecuadas.
52	51	0.901	0	Para tener una mejor opinión de cualquier tema, procuro
52	53	0.922	0	Para tener una mejor opinión de cualquier tema, procuro
56	53	0.908	0	Me considero capaz de trabajar en equipo.
56	57	0.956	0	Considero que poseo la capacidad de investigación.

nota: las correlaciones mas significativas en la dimensión hermano mayor

A continuación se muestra la tabla 3 con la dimensión hermano menor
Tabla 3: interpretación de las correlaciones hermano menor

Variable	Variable	Correlación	Sig.	Interpretación
52	55	0.786	0	Considero que poseo la capacidad de investigación.
45	46	0.73	0	Me siento capaz de tomar decisiones adecuadas.
46	55	0.73	0	Me siento capaz para actuar ante situaciones nuevas e
50	51	0.715	0	Considero que soy crítico(a) y autocrítico(a).
58	63	0.709	0	Soy hábil para relacionarme exitosamente con los demás.
45	52	0.702	0	Para tener una mejor opinión de cualquier tema, procuro
54	55	0.696	0	Me considero un ciudadano responsable cuando interactúo

nota: las correlaciones más significativas en la dimensión hermano menor

CONCLUSIONES

En base al índice del nivel correlacionar se puede concluir que las características actitudinales e intelectuales sí varían según la posición ordinal filial, no rechazando de esta manera la hipótesis H0. Los hijos únicos presentaron más afinidad en reactivos actitudinales hacia la familia, se sienten queridos en su familia, argumentan pasar más tiempo con su madre que con su padre, con el cual rara vez se expresan

afecto y con el que mantienen menos comunicación; sin embargo, también sienten que otras familias son más felices y que en ocasiones se sienten con menos valor a diferencia de otros integrantes de la familia. Por su parte, las habilidades intelectuales el nivel de correlación más alto lo encontramos en que ellos se perciben capaces de identificar, plantear y resolver los problemas que cotidianamente se le presenta. Desde la teoría de Alfred Adler de las constelaciones familiares, nos menciona que los hijos únicos es probable que sean consentidos y estén ligados excesivamente a la madre, quien es con frecuencia sobreprotectora, de manera que se desarrolla el "complejo de madre", además que al ser hijos únicos tienden a valerse por sí mismos.

Con base a lo anterior, podemos encontrar soporte a los resultados de apego a la madre en el área actitudinal, mientras que en el área intelectual se sienten capaces de resolver conflictos por ellos mismos. Los hijos primogénitos dejan de lado el área actitudinal y se enfocan en las habilidades intelectuales que presentan; dentro de las correlaciones más significativas encontradas se encuentran las competencias de interactuar en situaciones nuevas e inesperadas, el poder relacionarse adecuadamente con personas de ideas, creencias y culturas diferentes a las de ellos, tener la capacidad de actualizarse constantemente investigando lo que desean conocer y analizar la información procedente de diversas fuentes para tener una mejor opinión de cualquier tema, así como tomar las decisiones adecuadas. El enfoque más a las habilidades intelectuales más que a las actitudinales es el resultado del "destronamiento" que describía Adler, al sentir que pierden el amor de los padres por el nuevo integrante de la familia tienden a buscar su aprobación y atención de otras formas, en el caso de los examinados, se enfocan en el desarrollo de competencias intelectuales para la vida. Por su parte los hijos menores enfocan su atención, al igual que los mayores, a lo intelectual, manifiestan tener la capacidad e investigación, tomas las decisiones adecuadas, ser críticos y autocríticos, resolución de problemas por sí mismos, ser ciudadanos responsables al interactuar con otros y ser hábiles para relacionarse exitosamente con los demás. Como se puede observar, nuestra población examinada mantiene habilidades intelectuales muy similares entre el hijo mayor y el menor. Lo referente a los hijos nacidos en segundo término, no fue considerado en el análisis de resultados debido a que dentro de la muestra no representó ser significativo el número de estos hijos que aparecieron dentro de la población.

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LA GESTIÓN ADMINISTRATIVA Y EL TURISMO SOSTENIBLE EN LAS ÁREAS MARINAS PROTEGIDAS DEL ECUADOR: CASO RESERVA ECOLÓGICA MANGLARES CHURUTE

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RESUMEN

El presente estudio se fundamenta en una investigación realizada en la Reserva Ecológica Manglares Churute, debido a la riqueza natural que posee y a sus atractivos turísticos, los que no están siendo aprovechados de manera sostenible, esto se debe a las debilidades que presentan las comunidades y las autoridades competentes del área. Para llevar a cabo dicho estudio se ha considerado una metodología empírica y descriptiva, con una muestra no aleatoria de 120 habitantes, localizados dentro y en los alrededores de la reserva. El objetivo principal de la investigación es analizar la gestión administrativa y la participación de las comunidades locales en el desarrollo del turismo, siendo éste, una de las herramientas que beneficia el desarrollo económico de los sectores involucrados, garantizando la conservación de la biodiversidad y el mantenimiento de los servicios ecológicos, de conformidad con los convenios y tratados internacionales.

PALABRAS CLAVES: Turismo Sostenible, Gestión Administrativa

THE ADMINISTRATIVE MANAGEMENT AND SUSTAINABLE TOURISM IN THE MARINE PROTECTED AREAS OF ECUADOR: CASE CHURUTE MANGROVES ECOLOGICAL RESERVE

ABSTRACT

This study is based on research conducted in the Mangroves Churute Ecological Reserve, due to the natural wealth that owns and its attractions, which are not being exploited in a sustainable manner, which is attributed to the weaknesses that have communities and the competent authorities of the area. To carry out this study was considered an empirical and descriptive methodology with a non-random sample of 120 inhabitants, located within and around the reserve. The main objective of the research is to analyze the administrative management and participation of local communities in tourism development, this being one of the tools that benefits the economic development of the sectors involved, ensuring the conservation of biodiversity and maintenance ecological services in accordance with international conventions and treaties.

JEL: Q56, M10

KEYWORDS: Sustainable Tourism, Administrative Management

INTRODUCCIÓN

El turismo ha crecido a un ritmo acelerado a nivel mundial, según el último Barómetro de la Organización Mundial de Turismo (UNWTO, 2016), el número de turistas internacionales que viajaron por el mundo entero durante el año 2015, alcanzó un total de 1.184 millones, produciéndose un incremento del 4,4% con respecto al año 2014, lo que ha contribuido a la creación de empleo y al crecimiento económico en muchos países; y según el índice de confianza de la UNWTO, basándose en la actual tendencia y perspectiva general se prevé que la llegada de turistas internacionales crezca un 4% en todo el mundo durante el año 2016. El desarrollo del turismo, representa un rubro muy importante para los países, especialmente para los subdesarrollados, así Ecuador, durante el año 2014 tuvo un incremento de visitas del 14%, con respecto al año anterior, y los ingresos se incrementaron en un 20%, generando 1.506 millones de dólares al país, y 345.000 nuevos empleos (Ministerio de Turismo, 2015).

La Unidad Internacional para la Conservación de la Naturaleza (UICN) edita periódicamente guías una adecuada planificación y manejo de las diversas categorías a las que pertenecen las áreas protegidas y además una óptima adaptación a regiones geográficas o figuras de protección (Bishop et al., 2004; Dudley, 2008). El turismo en las áreas protegidas del Ecuador ha tomado mucha relevancia, por el incremento del número de visitantes, así en el año 2011 recibieron 609.593 turistas; en el año 2012 se incrementó a 997.148 y en el año 2013 recibió a 1.241.834 visitantes. La Reserva Ecológica Manglares Churute, creada mediante Acuerdo Interministerial No. 322 de fecha 26 de julio de 1979, con una superficie de 35.042 ha y posteriormente en 1992 se amplió a 49.389 ha, es la única área natural del sistema nacional de conservación que incluye el ecosistema de manglar de la costa continental, una muestra de los ecosistemas estuarios-pantanosos del estuario del Golfo de Guayaquil, un remanente del bosque seco tropical y una muestra del sistema lentico de la región cuyo cuerpo de agua principal es la laguna de Churute, o laguna de El Canclón. Además posee tres ejes paisajísticos: los manglares y estuarios, la cordillera Churute y la laguna El Canclón. En esta última existen seis escenarios turísticos, el sendero La Flora, el recorrido en canoa por el estuario, los senderos El Mate, Aulladores y El Mirador; y la laguna El Canclón que bordea varios cerros. El recorrido por el estuario permite contemplar un avistamiento de aves como garza blanca morena y rosada, pelícanos, fragatas, martín pescador y águila pescadora, cocodrilos e iguanas. (Ministerio del Ambiente, 2015).

El limitado personal viene a convertirse en un problema ya que no se cuenta con la suficiente cantidad de personal que garantice el control dentro del área protegida. Por lo cual, no se conoce el impacto de la cacería furtiva, la extracción de madera. (Yánez, 2006). Es importante el desarrollo de estrategias para el buen manejo de las actividades en las áreas marinas protegidas, las mismas que deben ser diseñadas con el fin de que el espacio contribuya al desarrollo de las comunidades locales, aprovechando las características de calidad y diferenciación intrínsecas (Delgadillo y Alburquerque, 2008). Existe una creciente preocupación por la calidad experimentada tanto en el sector público como en el privado, con respecto al desarrollo turístico en las áreas naturales protegidas, si además se considera que la gestión de la calidad de los servicios que se ofrecen, éstos deben fundamentarse sobre las bases que constituyen el pilar de la mejora continua (Velasco, 2010). En el desarrollo del turismo deben generarse proyectos de innovación, que den origen a la competitividad del sector, como los clusters, de tal manera que pueda generar significativas ganancias de productividad (Tixier, 2010) y han logrado un notable grado de aceptación e implantación en el país vecino (Boalem, 2010a). La Constitución Política del Ecuador promulgada en 1998 dio paso a la institucionalización del Sistema Nacional de Áreas Naturales Protegidas (SNAP) para garantizar la conservación de la biodiversidad y el mantenimiento de los servicios ecológicos, de conformidad con los convenios y tratados internacionales" (Art.86, numeral 3). En la nueva Constitución Política del Ecuador del año 2008 se dieron avances considerables de conservación y se reconoce los derechos de la naturaleza y la importancia de la biodiversidad para el mantenimiento de las funciones ecológicas de las áreas protegidas. Los procesos de planificación y gestión, en el desarrollo del turismo en la reserva Manglares Churute, se han venido realizando bajo dirección y responsabilidad del Gobierno Nacional, a través del Ministerio del Ambiente, y el Ministerio de Turismo (Ministerio del Ambiente, 2013). Este estudio tiene

como objetivo: Analizar la administración y la participación de las comunidades locales en la gestión del turismo en la Reserva Ecológica Manglares Churute.

Bajo el concepto de sostenibilidad, la Reserva Ecológica Manglares Churute (REMCH), es un área protegida con una biodiversidad única de especies de flora y fauna, sin embargo el desarrollo del turismo en la reserva no ha generado verdaderos impactos positivos en función de la conservación del área. Las actividades turísticas que se desarrollan en la Reserva no están basadas bajo criterios de sostenibilidad que beneficie la conservación del área y que mejore la calidad de vida de la población local.

Tabla 1: Distribución del Recurso Humano y su Nivel de Educación

Personal	Personal Con Especializaciòn
1 jefe de área 9 guardaparques	1 biólogo 1 perito forestal 1 técnico en turismo 7 bachilleres

La información contenida en esta tabla, demuestra el número de personas que están involucradas con el manejo del área protegida, en donde puede observarse que solamente existe 1 biólogo dentro del área y 7 bachilleres, lo que debería corregirse, debido al potencial recurso natural con el que cuenta el área. Fuente Ministerio del Ambiente

El presupuesto es uno de los factores importantes en la gestión de la reserva, ya que se hace imprescindible el uso de herramientas y mecanismos que contribuyan a su adecuado manejo. La pobre visibilidad económica de los beneficios y costos ambientales conlleva a que los costos de conservación y degradación no sean asumidos en la toma de decisiones favoreciendo resultados que tienen un valor comercial (Ullrich, 2011). Para planificar las actividades que se desarrollaran en las áreas protegidas, se elaboran los planes operativos anuales, y de acuerdo al 2014, en la Tabla 2 se detallan los costos operativos asignados para la reserva.

Tabla 2: Presupuesto de la Reserva Ecológica Manglares Churute

Programa	Asignaciòn
Control y vigilancia	22.900,93
Comunicación, participación y educación ambiental	3.685,00
Investigación y Monitoreo	4.637,00
Manejo de Biodiversidad	0,00
Uso público y turismo	68.319,16
Administración y Planificación	164.288,00
Total	263.830,00

Los valores asignados para las diferentes actividades en la reserva ecológica Manglares Churute, no son representativos, como puede apreciarse en esta tabla, lo que conduce a que existan deficiencias en cada una de ellas, de tal manera que se ve afectada la sostenibilidad del área protegida, al igual que las comunidades que habitan en ellas. Fuente Ministerio del Ambiente

REVISIÓN LITERARIA

La relación entre las áreas protegidas y las comunidades ha evolucionado de manera conceptual y considerable, en donde no se consideran los modelos de gestión excluyentes, ya que anteriormente las comunidades y pobladores locales representaban una amenaza para la conservación de los espacios protegidos. El manejo de cualquier área protegida se debe concebir como un sistema de interrelaciones entre la sociedad y la naturaleza, por lo que se hace necesario que los administradores interpreten la dimensión eco sistémica y las dimensiones sociales y culturales, además de los intereses y necesidades de la población que depende directamente o indirectamente de estos recursos. (Fundación Futuro Latinoamericano, 2011) Hall (2011) fundamenta cuatro modelos de gobernanza bajo el enfoque de las características de coordinación social: 1) de jerarquía, 2) de redes, 3) de comunidad, y 4) de mercado. En América Latina, las percepciones sobre el desarrollo sostenible son más amplias e incluyen la participación

democrática de las poblaciones en las decisiones sobre el uso de los recursos, la superación de la pobreza, el cubrimiento de las necesidades básicas de reproducción y producción (CEC-UICN, FTPP-FAO, PROBONA Y Eco Ciencia, 1999). Desde los años 90, en la Reserva Nacional Pacaya Samira, ubicada en Perú, se viene desarrollando un modelo de gestión en la conservación de los recursos naturales, en donde se incluye a la población local en el manejo de los recursos, cuyos resultados han sido muy satisfactorios. El desarrollo del turismo, depende en gran medida de la capacidad colectiva de promover los viajes seguros y fluidos, por lo que los gobiernos deben contar con administraciones de turismo en sus planes, estructuras y procedimientos nacionales de seguridad. (UNWTO 2015). Existen actualmente varios ejemplos de proyectos en los cuales se involucra a las comunidades locales en la conservación y mantenimiento de la biodiversidad fundamental para la alimentación, agricultura, salud, medios de subsistencia, costumbres y cultura locales en una variedad de escenarios. (Pimbert, Michel P., 2002)

METODOLOGÍA

Los datos se recolectaron mediante una visita a las áreas protegidas objeto de estudio, en donde los criterios de selección están fundamentados en el muestreo por conveniencia, debido a la necesidad de tomar la información de personas que estaban involucradas en alguna actividad en las áreas protegidas. La investigación se realizó desde Mayo hasta Noviembre de 2015 y la muestra estuvo representada por 120 personas que habitaban en los alrededores y dentro de la reserva ecológica Manglares Churute. En el muestreo se consideró a las asociaciones pesqueras y de turismo, además a los habitantes del sector involucrado. Además se realizó una entrevista a 5 autoridades de las Instituciones involucradas en la administración del área protegida, para lo cual se diseñó un cuestionario que facilite el proceso. Esta investigación se fortalece de fuentes secundarias, y de técnicas como la Encuesta, cuyo cuestionario fue diseñado según la escala de Likert, y validado mediante el Alfa de Crombach, con una confiabilidad de 0.85. En la Tabla 3 se describen los tipos de participación según Pimbert Michael, P (2002) que servirá de fundamento para conocer el tipo de participación que tienen las comunidades en las actividades que se desarrollan en la reserva ecológica Manglares Churute.

Tabla 3: Tipos de Participación

Tipología	Componentes
Participación Pasiva	La gente participa siendo informada sobre lo que va a ocurrir o ya ha ocurrido. Es un anuncio unilateral de una administración o del director de proyecto sin escuchar la respuesta de la gente.
Participación dando información	La gente participa respondiendo preguntas propuestas por los investigadores extractivos y los directores de proyectos, usan encuestas o aproximaciones similares. La gente no ha tenido la oportunidad para influir en los procedimientos.
Participación por Consulta	La gente participa siendo consultada, y los agentes externos escuchan sus puntos de vista. Estos agentes externos definen tanto los problemas como las soluciones, y pueden modificar esto a la luz de las respuestas de la gente. No son considerados en la toma de decisiones.
Participación por incentivos materiales	La gente participa proveyendo recursos, por ejemplo mano de obra a cambio de comida, dinero u otros incentivos materiales. Muchas investigaciones in situ entran en esta categoría, así como también la gente rural proporciona sus campos pero no está implicada en la experimentación o el proceso de aprendizaje.
Participación funcional	La gente participa formando grupos para encontrar objetivos predeterminados relacionados al proyecto. Tal intervención en general no se da en las etapas tempranas del proyecto o en la planificación, sino más bien después que las grandes decisiones han sido tomada
Participación interactiva	La gente participa en un análisis conjunto, que lleva a planes de acción y a la formación de nuevos grupos locales o al fortalecimiento de los existentes. Estos grupos toman control sobre las decisiones locales.
Auto movilización	La gente participa tomando iniciativas independientes de las Instituciones externas para cambiar los sistemas.

Esta tabla contiene información con respecto al tipo de participación de las personas en alguna actividad determinada, en este caso de estudio se refiere a la participación de las comunidades dentro del área protegida. De acuerdo a la descripción, la participación interactiva sería lo más conveniente para un manejo participativo en las áreas marinas protegidas. Fuente Pimbert Michael, P (2002).

RESULTADOS

El objetivo de la presente investigación, es analizar la gestión administrativa y determinar el nivel de participación de las comunidades locales en el desarrollo sostenible del turismo, por lo que se realizó una encuesta a las comunidades locales y una entrevista a las autoridades que son responsables del manejo de la reserva ecológica Manglares Churute. Para la entrevista se usó herramientas como el cuestionario, para dar una mayor agilidad al proceso, pero también se recopilo información sobre preguntas abiertas que se suscitaban en ese momento. La escala de Likert, fue utilizada bajo los siguientes criterios:

1= Totalmente en desacuerdo; 2= En desacuerdo; 3= Ni de acuerdo ni en desacuerdo; 4= De acuerdo y 5= Totalmente de acuerdo

Encuesta a comunidades de la Reserva Ecológica Manglares Churute

La muestra estuvo representada por 120 personas, a las cuales se les comunicó la importancia de obtener esta información, y que se lo realizaba de manera discreta, apegado a los valores morales y éticos en el desarrollo del proceso. Esta investigación forma parte del programa de investigación que se está llevando a cabo en la Universidad de Guayaquil para beneficio de la sociedad. La Tabla 4 contiene información sobre la percepción que tienen las comunidades locales, con respecto a la gestión administración que se realiza en la reserva ecológica Manglares Churute. La Tabla 5, muestra los datos sobre la participación de las comunidades locales en la reserva ecológica Manglares Churute, en donde se observa que no existe una participación activa en el manejo, ni en la administración de la reserva ecológica Manglares Churute. La Tabla 6 permite observar datos sobre la percepción de las comunidades locales con respecto al desarrollo del turismo en la reserva ecológica Manglares Churute. La Tabla 7 contiene datos con respecto a los impactos generados por el turismo, donde se observa que de acuerdo a las 120 personas encuestadas, solo 30 (25%) personas reciben ingresos. La Tabla 8 muestra datos que permiten determinar el tipo de participación que tienen las comunidades locales en el manejo y la administración del área marina protegida.

Tabla 4: Percepción Sobre la Gestión Administrativa en la Reserva Ecológica Manglares Churute

Descripción	1	2	3	4	5	Total
La Reserva Ecológica está siendo administrada de manera eficiente	57,50	1,67	9,17	10,00	21,67	100%
Es muy notoria la presencia y participación de las autoridades pertinentes en el manejo de la reserva	61,67	6,67	5,00	10,00	16,67	100%
Existe claridad en los roles institucionales asumidos para el manejo de la reserva	67,50	3,33	11,67	11,67	5,83	100%
Las autoridades pertinentes fomentan el desarrollo de proyectos necesarios en el área protegida	30,83	31,67	28,33	7,50	1,67	100%
La administración actual brinda el apoyo necesario a la Reserva Ecológica	87,50	5,00	5,00	0,00	2,50	100%
Existe una comunicación muy satisfactoria entre las autoridades competentes y las comunidades locales.	59,17	7,50	15,00	8,33	10,00	100%
La administración actual da a conocer los objetivos y planes para el manejo del área.	60,83	10,0	10,00	6,67	12,50	100%
Existe un control y vigilancia adecuado sobre las actividades de turismo que se realizan en la reserva.	32,5	23,33	20,00	12,50	11,67	100%

Esta tabla, contiene información sobre la percepción que tienen las comunidades locales, con respecto a la administración que se da en la reserva ecológica Manglares Churute, de donde puede observarse que de las 120 personas encuestadas, la mayoría se sitúa en la escala "totalmente en desacuerdo", es decir que no existe una aceptación total de las comunidades al proceso administrativo que se está implementando en la reserva, lo que es fundamental para la sostenibilidad del área protegida. Fuente: Encuesta realizada a la comunidad Churute

Tabla 5: Participación de Comunidades Locales en la Reserva Ecológica Manglares Churute

Descripción	1	2	3	4	5	Total
Existe participación de las comunidades locales en los planes de manejo de la reserva ecológica Manglares Churute.	61,67	6,67	5,00	10,00	16,67	100%
Las comunidades locales participan en la gestión administrativa del turismo en la reserva ecológica Manglares Churute.	79,17	14,17	4,17	1,67	0,83	100%
Las comunidades locales participan en reuniones con autoridades competentes del área	67,50	3,33	11,67	11,67	5,83	100%
Las comunidades locales participan en la toma de decisión con respecto al uso de los recursos naturales para el turismo.	87,50	5,00	5,00	2,50	0,00	100%
La participación de las comunidades en los planes de manejo de la reserva es muy importante.	10,00	7,50	15,00	8,33	59,17	100%
Las comunidades locales son considerados a participar constantemente en programas de capacitación sobre el uso de los recursos en el área protegida	40,83	10,0	30,00	6,67	12,50	100%
La participación de las comunidades en el control y vigilancia de las actividades de turismo contribuirá a proteger el medio ambiente.	5,83	0,00	6,67	9,17	78,33	100%
Las capacitaciones son indispensables para buenas prácticas de manejo en áreas protegidas	0,83	0,00	6,67	8,33	84,17	100%

Los datos contenidos en esta tabla, reflejan que las comunidades locales no participan en el manejo, ni en la administración de la reserva ecológica Manglares Churute, ya que la mayoría de las respuestas están dentro de la escala "Totalmente en desacuerdo", con excepción de las preguntas que están relacionadas con la percepción sobre la importancia de involucrarse en los programas de capacitación para un mayor fortalecimiento de las capacidades. Fuente: Encuesta realizada a la comunidad de Churute

Tabla 6: Percepciones Sobre el Desarrollo del Turismo en la Reserva Ecológica Manglares Churute

DESCRIPCIÓN	1	2	3	4	5	Total
Está involucrado en alguna actividad turística en el área protegida	61,67	6,67	1,00	14,00	16,67	100%
Existe mucha motivación con la actividad turística que realiza	12,50	24,17	25,83	15,85	21,67	100%
Las autoridades competentes fomentan su participación en el turismo	61,67	6,67	16,67	3,33	11,67	100%
Las comunidades locales desconocen las actividades permitidas y prohibidas con respecto al turismo en la reserva ecológica	24,17	3,33	10,00	16,67	45,83	100%
Las autoridades competentes han implementado medidas para el desarrollo de las actividad turística sostenible, así como para promocionar el área	71,67	6,67	6,67	3,33	11,67	100%
La actividad turística sostenible realizada en el área protegida genera beneficios que aportan al desarrollo socioeconómico del sector.	41,67	1,67	3,33	7,50	45,83	100%
Es necesario que se desarrollen planes estratégicos para fortalecer los emprendimientos turísticos de la reserva ecológica	2,50	0,00	0,00	4,17	93,33	100%
El desarrollo de la actividad turística sostenible puede ayudar a mejorar la calidad de vida de los habitantes de la comunidad	2,50	0,00	0,83	6,67	90,00	100%

La percepción de las comunidades locales con respecto al desarrollo del turismo en la reserva ecológica Manglares Churute, se observa de manera muy clara en esta tabla, donde los datos demuestran que no existe un total respaldo de las autoridades pertinentes para que las actividades turísticas se desarrollen de manera adecuada y puedan ser sostenibles para el beneficio de la comunidad y del medio ambiente. Fuente: Encuesta realizada a comunidades de Churute.

Tabla 7: Impactos Generados Por el Turismo en la Reserva Ecológica Manglares Churute

descripción	1	2	3	4	5	total
Los ingresos económicos que recibe de la ocupación turística, supera al salario básico unificado.	39,17	1,67	33,33	25,00	0,83	100%
Los ingresos económicos que recibe de la ocupación turística satisface todas sus necesidades	54,17	10,00	12,50	12,50	10,83	100%
Los ingresos de la ocupación turística que recibe, ha contribuido a mejorar su calidad de vida	40,83	10,00	22,50	13,33	13,33	100%
Considera que podría incrementar sus ingresos económicos si se capacita en turismo	13,33	0,00	0,00	58,33	28,33	100%
La actividad turística que realiza en la reserva se ha mantenido por más de un año	22,50	15,83	1,67	31,67	28,33	100%
La actividad turística que realiza, genera empleos a otras personas	31,67	25,50	25,33	16,83	0,67	100%
La actividad turística que realiza genera impactos negativos al medio ambiente	36,67	17,50	32,50	8,33	5,00	100%
El desarrollo del turismo ha modificado la cultura de la comunidad local	53,33	24,17	8,33	5,83	8,33	100%

De acuerdo a las 120 personas encuestadas, se puede observar que solo 30 (25%) personas reciben ingresos, de las actividades turísticas, que superan al salario básico unificado. Y solo 28 (23,33%) están "De acuerdo" y "Totalmente de acuerdo" en que, esos ingresos recibidos satisfacen sus necesidades. Además más de 60 personas contestaron que las actividades turísticas que realizan no generan empleo a otras personas. Es importante considerar que 39 (32,50%) personas no dieron a conocer si el turismo genera impactos negativos. Fuente: Encuesta realizada a la comunidad de Churute.

Tabla 8: Tipo de Participación de las Comunidades

Tipología	Frecuencia %
Participación Pasiva	5
Participación dando información	70
Participación por Consulta	25
Participación por incentivos materiales	0
Participación funcional	0
Participación interactiva	0
Auto movilización	0

En esta tabla se describe el tipo de participación que tienen las comunidades en el área protegida, en donde puede observarse que de 120 personas encuestadas, 84 (70%) tienen una participación "Dando información"; 30 (25%) personas tiene una participación "Por consulta" y 6 (5%) personas tienen una participación "Pasiva". Estos datos reflejan que las comunidades no tienen una participación activa dentro de los planes de manejo ni en la toma de decisiones que se da en los procesos administrativos. Fuente: Encuesta realizada a la comunidad de Churute.

La participación de las comunidades locales en el desarrollo del turismo en la reserva ecológica Manglares Churute, debe ser considerada desde el proceso de planificación, y no solo como informantes ni consultivos, sino como partícipes en la elaboración de las actividades prioritarias para el área.

Entrevista Realizada a las Autoridades

A continuación se detalla la información obtenida mediante una entrevista realizada a 5 autoridades que están involucradas en el manejo del área protegida, por razones éticas no se dan a conocer los nombres de los entrevistados. Durante la entrevista se les entregó un cuestionario para que respondieran de manera concreta algunas preguntas, de tal manera que facilite su interpretación. La Tabla 9 proporciona datos sobre la entrevista relacionada con la administración que se está implementando en el área protegida. En la Tabla 10 de acuerdo a los datos, se determina que no existe información sobre la situación en la que se encuentran las comunidades locales. La Tabla 11 permite analizar sobre la percepción que tienen las autoridades con respecto al turismo en la reserva ecológica.

Tabla 9: Información Sobre la Gestión Administrativa en la Reserva Ecológica Manglares Churute

Descripción	1	2	3	4	5	Total
Existe un plan de manejo actualizado para el área protegida	0	1	3	1	0	5
Todos los programas o actividades desarrolladas en el sitio tienen sus planes específicos, bajo la direccionalidad de un plan general	0	0	1	4	0	5
La administración central del sistema aporta eficientemente con elementos técnicos, financieros, políticos, humanos al manejo de la reserva.	0	0	2	2	1	5
Existen mecanismos formales de participación comunitaria (comités locales, asociaciones, etc.) en el manejo de la reserva ecológica.	0	1	3	1	0	5
Existe una cooperación permanente entre la administración y las comunidades locales.	0	2	1	2	0	5
Se involucra de manera directa a las comunidades locales en la planificación, control y vigilancia del turismo en la reserva.	3	1	1	0	0	5
Es importante la participación de las comunidades en el manejo del área	0	0	1	2	2	5

Los datos que se observan en esta tabla, permiten conocer las opiniones de las autoridades involucradas en el manejo del área protegida, las mismas que reflejan que los programas desarrollados tienen planes específicos, y además que no se involucra de manera directa a las comunidades en el manejo del área protegida. Los datos no reflejan con exactitud si se están implementando planes de manejo actualizados. Fuente: Entrevista realizada a autoridades responsables del manejo del área protegida

Tabla 10: Información Sobre Fortalecimiento de Capacidades

Descripción	1	2	3	4	5	Total
Se conoce las fortalezas y debilidades de las comunidades del área	0	1	3	1	0	5
Se capacita a las comunidades locales por lo menos 1 vez al año	0	0	1	3	1	5
Realizan reuniones periódicas con las comunidades locales	0	2	2	1	0	5
Se provee de herramientas necesarias para el buen cuidado del área protegida	0	3	2	0	0	5

Los datos de esta tabla demuestran que de las 5 personas entrevistadas, 3 respondieron no conocer la situación en la cual se encuentran las comunidades locales, en cuanto a sus fortalezas y debilidades, y además no se les proporcionan herramientas necesarias para el buen cuidado del área protegida. Con respecto a las capacitaciones, 3 autoridades manifestaron que si se los capacitaba por lo menos una vez al año. Fuente: Entrevista a autoridades responsables del manejo del área protegida.

Tabla 11: Percepciones Sobre Desarrollo de Actividades Turísticas

Descripción	1	2	3	4	5	Total
Considera que las actividades turísticas realizadas por las comunidades están armonizadas con los objetivos de conservación del área	1	2	1	1	0	5
Existe responsabilidad y concientización en el uso de los recursos para el turismo por parte de las comunidades locales	1	3	1	0	0	5
Se aplican las reglamentaciones para el manejo de las actividades turísticas en el área de forma satisfactoria	0	1	1	2	1	5
Considera que el turismo que se lleva a cabo en las áreas protegidas es sostenible a nivel social, económico y ambiental.	1	2	2	0	0	5
Se implementan constantemente programas para impulsar las formas sostenibles de las actividades turísticas dentro del área protegida.	0	3	1	1	0	5

Los datos demuestran que de 5 autoridades entrevistadas, 3 consideran que las actividades turísticas que se desarrollan en la reserva ecológica Manglares Churute, no está armonizada con el objetivo de conservación del área, y que además no existe una verdadera concientización sobre el uso de los recursos para el turismo por parte de las comunidades. Además 3 de las autoridades entrevistadas manifestó que no se implementaban constantemente programas para impulsar las formas sostenibles de las actividades turísticas dentro del área protegida. Fuente: Entrevista a autoridades responsables del manejo del área protegida.

En la entrevista realizada, también fue de manifiesto por parte de las autoridades competentes en el manejo de la reserva, su constante preocupación con la administración del área protegida, la misma que necesita de un mayor presupuesto para que se implementen proyectos que beneficien a las comunidades locales y a la sociedad en general.

CONCLUSIONES

De acuerdo a los resultados de la investigación, puede determinarse que no existe un desarrollo sostenible del turismo en la reserva ecológica Manglares Churute, ya que es muy evidente observar, como en esta reserva no se ha desarrollado el turismo. La gestión administrativa en el área protegida es llevada a cabo por el Ministerio del Ambiente, y según los datos obtenidos, ésta presenta debilidades en cuanto a su estructura, lo que repercute en el manejo del área y de ello se desprenden impactos negativos que no favorecen el desarrollo de actividades turísticas de una manera sostenida. Las comunidades locales no participan en l manejo ni la administración de la reserva. Entre los factores que se han conjugado para impedir un adecuado manejo de las áreas protegidas del Sistema Nacional de Áreas Protegidas, están la falta de presupuesto, el deficiente control, el escaso equipamiento, la limitada reinversión, la falta de recursos humanos, el escaso involucramiento de las comunidades locales para el manejo de las áreas, la ausencia o escasez de planes de manejo actualizados, estudios de impactos ambientales y demás herramientas de gestión que orienten el uso público de las áreas, los incipientes mecanismos de participación al interior de las áreas, entre otros. Es importante desarrollar estrategias que permitan favorecer la implementación de emprendimientos turísticos en la reserva ecológica Manglares Churute, en donde las comunidades necesitan de alternativas que contribuyan a mejorar su calidad de vida, y según la investigación realizada, existe mucha predisposición de los habitantes en participar en todas las actividades que permitan el desarrollo de su parroquia y su total compromiso a proteger los recursos naturales, que son parte de su supervivencia.

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DESARROLLO SOCIAL, DE LOS STAKEHOLDERS OBREROS PERTENECIENTES AL SECTOR DEL CUERO Y EL CALZADO EN EL MUNICIPIO DE LEÓN, GUANAJUATO

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RESUMEN

Esta investigación se ubica en el municipio de León, Guanajuato destacado por su dedicación al sector del cuero y el calzado, que genera beneficios económicos, pero se desconoce la contribución al desarrollo social de los stakeholders obreros pertenecientes al mismo, así como en el desarrollo del municipio. Por lo tanto, existe la interrogante de si el impacto ha sido positivo o negativo, en cuanto a su desarrollo social aportado por el sector del cuero y el calzado hacia sus stakeholders obreros; La Teoría de los Stakeholders, encuentra sus antecedentes en la Teoría Weberiana de la burocracia (Weber, 1918) y en la Teoría de la Gestión (Francis, Brech, 1940), y brinda el marco teórico mediante el cual se pretende analizar el impacto del sector del cuero y el calzado, y el impacto en el desarrollo social, de sus obreros para lo cual se tomaron tres variables: Educación, Salud, y Vivienda.

PALABRAS CLAVE: Stakeholders, Desarrollo Social, Cuero y Calzado

SOCIAL DEVELOPMENT OF WORKERS BELONGING TO STAKEHOLDERS SECTOR LEATHER AND SHOES IN THE MUNICIPALITY OF LEON, GUANAJUATO

ABSTRACT

This research is located in the city of Leon, Guanajuato known for his dedication to the leather industry and footwear, generating economic benefits, but the contribution to the social development of stakeholders workers belonging to the same is unknown, as well as in the development of municipality. Therefore, there is the question of whether the impact is positive or negative, in terms of social development provided by the sector the leather and footwear workers to their stakeholders; The stakeholder theory finds its antecedents in the Weberian theory of bureaucracy (Weber, 1918) and the Theory of Management (Francis, Brech, 1940), and provides the theoretical framework through which to analyze the impact of leather and footwear sector and the impact on social development , its workers for which three variables Education, Health, and Housing were taken.

JEL: I11, I21,O22, O49, R10, R58

KEYWORDS: Stakeholders, Development Social, Leather and Footwear

INTRODUCCIÓN

Guanajuato es un estado reconocido en todo el mundo por la producción de calzado que data del año de 1645 (Archivo historico de la ciudad de León, Guanajuato, 1645). Actualmente y de acuerdo a datos proporcionados por la Asociación Nacional de Proveedores de la Industria del Calzado (ANPIC), Guanajuato ocupa el 70 por ciento de la producción de pares calzado en México (CICEG, 2014). La

industria del calzado se ha diversificado y posicionado a nivel mundial, el municipio de León cuenta con un gran número de empresas manufactureras de calzado, y su principal objetivo es la producción o comercialización de zapato, que demanda un mercado con el objetivo principal de generar una ganancia monetaria; dichas empresas generan empleo, pero se desconoce si han contribuido o afectado en la educación, salud y vivienda, y por tanto en el desarrollo social de los participantes denominados como *stakeholders* obreros pertenecientes al sector del cuero y el calzado, queda por lo tanto la interrogante de si el impacto ha sido positivo o negativo, es decir, ¿cuál ha sido realmente la aportación en cuanto a desarrollo social se refiere por parte de las empresas hacia sus *stakeholders* obreros?. Durante este trabajo se señala la falta de conocimiento acerca del impacto de las empresas manufactureras de calzado en el desarrollo social del municipio de León, Guanajuato en cuanto a educación, salud y vivienda de sus *stakeholders* obreros y por tanto a parte de su bienestar social y se busca determinar si estas empresas han contribuido de forma positiva o negativa desde el punto de vista de la Teoría de los *Stakeholder.*

REVISIÓN LITERARIA

La Teoría de los *STakeholders*

También conocida como la Teoría de los Participantes, hace su aparición en Estados Unidos de América (E.E.U.U); La palabra *stakeholder* apareció por primera vez en un memorándum interno en el Instituto de Investigación de Stanford (SRI International), y con el cual se refiere a todos los participantes dentro de la organización, los cuales pueden ser internos o externos (Freeman, 1984), Ronald Edward Freeman utiliza el término *stakeholder* por primera vez en su libro "Strategic Management: A *Stakeholder* Approach", con el fin de referirse a los participantes que pueden afectar o son afectados por las actividades de una empresa. La Teoría de los *Stakeholders*, encuentra sus antecedentes en la Teoría weberiana de la Burocracia (Freeman, 1984); posteriormente surge la Teoría de la Gestión, y la Teoría de la Responsabilidad Social (RES), las cuales proporcionan los fundamentos más importantes de la Teoría de los *Stakeholders* esenciales y se reconoce como padre de la misma a R.E. Freeman. (Angardoña, 2010) Etimológicamente, la palabra proviene del inglés stake que significa apuesta y holder que se traduce en poseedor; por lo que se puede decir que un *stakeholder* es una persona o conjunto de personas que han realizado una "apuesta" o visto desde la parte empresarial inversión en una organización. Desde esta perspectiva, puede entenderse por qué afecta o puede ser afectado, pero sólo desde un punto de vista económico o financiero.(Arias Guerrero & Rosenberg Yepez, 2010)

Sin embargo, el término *stakeholder* ha sido confundido y se ha mal utilizado dentro del contexto empresarial, el uso común ha sido asumirlo como "públicos de interés" para la empresa, que implícitamente denota que existen algunos que no lo son; lo que a su vez es errado y peligroso desde el enfoque de la Comunicación Corporativa. (Antezana , 2011) El término *"stakeholders"* se refiere a los participantes sobre los cuales recae la responsabilidad para alcanzar los resultados óptimos para la empresa en cuestión y la responsabilidad, interés e impacto de la actividad económica. (Freeman, 1984) Estos participantes tienen por si mismos intereses los cuales pueden ser internos o externos, dependiendo del participante (Freeman, 1984): Intereses directos o niveles internos tales como: empleados, obreros, administrativos y dueños. Intereses indirectos o niveles externos tales como: proveedores, clientes, sociedad, gobierno, acreedores. (Freeman, 1984) La teoría de los *stakeholders* propone que la empresa adopte el análisis de las relaciones entre los participantes tanto aquellos que la integran como los que la pueden afectar o son afectados por la misma empresa, con el fin de obtener soluciones a los problemas, ya que desde esta visión las empresas conforman un conjunto de relaciones entre grupos, actores o participantes que tienen interés en las actividades de la compañía y se analiza la forma de crear valor para todos ellos incluso las comunidades. Para entender a la empresa se deben entender las relaciones que subsisten entre sus participantes y al conocerlas se puede gestionar y dar forma a las mismas para crear mayor valor y distribuirlo entre los mismos *stakeholders.* (Freeman, 1984).

En caso de conflicto, el gerente debe encontrar una forma de volver a pensar en los problemas para enfrentar las necesidades de un amplio grupo de participantes y, en la medida esto se hace, aún más valor se pueda crear para cada uno (Phillips, 2011). Además aunque el manejo eficaz de las relaciones con los s*takeholders* ayuda a las empresas a sobrevivir y crecer, es también una tarea moral, porque tiene que ver con cuestiones sociales de daños y beneficios potenciales para una gran cantidad de grupos e individuos es decir toda una comunidad. (Phillips, 2003) El enfoque de los *stakeholders*, contrario al modelo neoclásico de RES, posee una visión más amplia de la economía, y analiza la empresa dentro de su entorno interno y externo, ampliando el horizonte gerencial sobre sus roles y responsabilidades. Parte de suponer que los accionistas no son los únicos que tienen interés sobre las empresas, sino que existen otros grupos o personas con los que mantiene relación, y que influyen o pueden influir en su buen o mal funcionamiento. Esta teoría es una concepción gerencial de estrategia organizacional y ética (Acuña, 2012).

Edward Freeman, el "padre" de la moderna Teoría de los *stakeholders*, explica con gran sentido común dirigiéndose a un hipotético directivo: "Tienes que producir los bienes y servicios que la gente desea y que lleven a cabo lo que se espera de ellos. Necesitas proveedores que quieran que tu compañía prospere, y que respalden lo que tu empresa hace. Necesitas empleados que estén ahí cuando los necesitas, y que sean creativos y productivos. Necesitas comunidades para las que tu empresa sea al menos un buen ciudadano, de modo que no tengan interés en utilizar los procedimientos políticos, en sociedades relativamente libres, para destruir el valor que tú creas. Y, claro está, tienes que ganar dinero para los que te están financiando" (Freeman, 2008). Eso es la gestión de los *stakeholders*, la cual consiste en tener en cuenta los intereses de todos ellos, tanto si se trata de un interés directo como indirecto (Angardoña, 2010). Siempre la implementación de proyectos de desarrollo social y económico se ve forzada por los diferentes actores sociales, políticos y económicos que forman parte del territorio. Por lo cual, es necesario para un coordinador, proyecto considerar estas variables y tener la capacidad de identificarlas, analizarlas y controlarlas de conforme a sus intereses y capacidades de intervención para el buen desarrollo del proyecto (Ángel, 2010).Freeman plantea que los *stakeholders* son "Cualquier individuo o grupo que puede afectar el logro o ser afectado por el logro de los objetivos de una organización". Por ello los *stakeholders* no deben ser desconocidos en el proceso de ejecución de proyectos de desarrollo económico, sociales, de educación o salud (Freeman, 1984).

<u>León, Guanajuato y el Sector del Cuero y el Calzado</u>

La ciudad deLeón, es cabecera municipal el área del territorio municipal comprende 1,883.20 kms cuadrados, equivalentes al 3.87% de la superficie del estado y el 0.095% el territorio nacional. (INEGI, 2015). El sector del cuero y el calzado es uno de los más productivos y trascendentales para la economía de México en general por su alta participación en el Producto Interno Bruto (PIB); gracias al volumen y al valor económico de su producción, además del personal involucrado tanto directa como indirectamente, el calzado es un artículo de primera necesidad, ubicado sólo después de la alimentación, la vivienda y el vestido. (Chávez, 2009) La industria del calzado es global, pues las actividades que definen su ciclo de valor-desarrollo de productos, abastecimientos de materias primas y componentes, manufactura, distribución logística, comercialización, están interconectadas mediante alianzas estratégicas en las empresas, segmentos de la producción, regiones productoras y países. (Chávez, 2009) Conforme a la Cámara de la Industria del Calzado del estado de Guanajuato (CICEG), México ocupa el octavo lugar en la producción zapatera en el mundo, a nivel nacional Guanajuato posee el 70 por ciento de la producción de calzado ya que la entidad posee 3, 394 manufacturadoras de calzado, 388 manufacturadores de bienes de piel, 300 proveedores y 696 tenerías. (CICEG, 2014) Sin embargo se desconoce el aporte que tienen éstas al desarrollo local, y es que las empresas pueden ser un factor importante de crecimiento económico y social (Velázquez, 2010). Los zapatos son el eje de la economía de

León, Guanajuato; los primeros talleres formales de producción de calzado se registraron en el año de 1645, donde "se trabajaba mucho y se sacaba poco", con rudimentarias herramientas de madera, esta situación

cambio con la llegada del ferrocarril a la ciudad y con él la maquinaria para aligerar la carga de la producción de calzado. A la par la curtiduría se instaló en la ciudad creando nuevas fuentes de trabajo dando como resultado la producción de pieles de alta calidad y que prácticamente cada casa era un taller familiar también denominado "pica" (Martínez Martínez, 2006). León, Guanajuato, es un centro de atracción para estas empresas, debido a que en la región existe un clúster de producción de calzado, a lo largo de 20 km, incluyendo 1tenerias, fabricantes de suelas y hormas, así como manufactura de diversos artículos de piel (CICEG, 2014).Pese a lo anterior la CICEG manifiesta las necesidades del sector en el 5to Congreso Mundial del Calzado, llevado a cabo el 24 y 25 de noviembre de 2014 donde su temática central es: "Manteniendo un paso adelante, conociendo los retos del sector calzado" donde el programa abarca tres temas principalmente: los consumidores globales de calzado con diferentes expectativas, el acceso a los mercados y su manufactura, y qué zapatos y dónde se realizarán (CICEG, 2014).Y donde en ningún párrafo toma como reto del sector el alcanzar una RES y por tanto un desarrollo social para sus trabajadores o específicamente el nivel de educación de los mismos.

Empleo y Educación de los *Stakeholders* Obreros de las Manufacturadoras de Calzado en el Municipio de León, Guanajuato.

De acuerdo al informe "Panorama de la Sociedad 2014" presentado por la Organización para la Cooperación y el Desarrollo Económicos (OCDE) informa que México posee el ingreso nacional más bajo de los países miembros y es el segundo lugar en desigualdad de ingresos (OCDE, 2014). "El ingreso promedio del 10 por ciento de los más ricos es 29 veces el correspondiente al 10 por ciento de los más pobres de la población, en comparación con el promedio de la OCDE, de 9.5", (OCDE, 2014). La tasa de desempleo en México aumentó de 3.8 por ciento antes de la crisis, a 5.2 por ciento en 2013, aún se encuentra debajo de la media de los países que la integran la cual es de 9.1 por ciento (OCDE, 2014). En León, Guanajuato, hay más de 41 mil desempleados, conforme a las últimas cifras del INEGI. El cual en el tercer trimestre de 2014 se encuentra por encima de la media nacional que es de 5.2 por ciento (INEGI, 2014). En base a INEGI, el tiempo máximo los desempleados de León tardan en encontrar un trabajo fijo, es de un mes y aproximadamente son 19 mil 817 personas las que permanecen un mes sin trabajo, 15 mil 72 de uno hasta tres meses, 4 mil 220 de tres a seis meses y 136 habitantes del municipio están sin empleo por más de un año. Para el INEGI, la principal causa del desempleo en Guanajuato y el país en general, es el llamado "bono demográfico", el cual está integrado por jóvenes de entre 15 y 30 años de edad, lo que significa se necesita se generen empleos para este sector de la sociedad, que es el sector más grueso de la población al dividirlo por edades. (INEGI, 2014).

"Dentro de 50 años habrá un bono demográfico de adultos de la tercera edad, lo que generará lo que llamamos 'pagaré demográfico', que será una demanda de pensiones e incluso aquellos que no podrán solventarse económicamente porque no tuvieron un trabajo fijo y no tienen pensión". (INEGI, 2014). "El colapso de las oportunidades de empleo de la gente joven es preocupante, especialmente porque conduce a una 'estigmatización" (OCDE, 2014) "Además, el exceso de demanda laboral también genera que las empresas puedan ofrecer empleo con menor sueldo, ya que al saber que quieren el trabajo tienen la oportunidad de ofrecer esos salarios". (INEGI, 2014) El Programa Sectorial de la población de 5 a 14 años es universal, como casi en todos los países de la OCDE. Sin embargo cuenta con una proporción menor en matrícula de jóvenes de 15 a 19 años 53% pese a tener la población más grande de dicha edad en su historia en México esta proporción aumentó en 11 puntos porcentuales desde 2000, aun así sigue siendo más baja que el promedio de la OCDE de 84% (OCDE, 2014), "México es el único país perteneciente a la OCDE donde se espera que los jóvenes entre 15 y 29 años pasen más tiempo trabajando que estudiando" (OCDE, 2014). Son algunas de las afirmaciones del informe y donde los números que presenta el INEGI no pueden negarlo debido a que en los censos de población y vivienda de los años 2000 y 2010 se aprecia que la mayoría de la población en México es alfabeta más no a qué nivel de educación se refiere; Lo que sí se puede observar es que el estado de Guanajuato se encuentra un punto porcentual por debajo del promedio nacional en cuanto a alfabetización se refiere.

En México el alcanzar mejores niveles educativos no necesariamente se traduce en obtener mayor oportunidad de mejores resultados en lo que al mercado laboral se refiere. (OCDE, 2014) El informe de la OCDE publica que mientras 64% de las personas con instrucción media superior en México están empleadas, en la OCDE el promedio es de apenas 55 por ciento, por otro lado en el caso de las personas que han realizados estudios con educación superior y están empleadas el promedio en la OCDE es de 83% y en el caso de nuestro país es de 80%. (OCDE, 2014) Esto se traduce en que el mercado laboral toma a los que tienen bajas capacidades y encuentra más difícil de integrar a los que tienen mejores niveles, lo cual motiva a los jóvenes a no prepararse, por lo que es necesario establecer un vínculo entre la educación y el mercado laboral. (OCDE, 2014) En Guanajuato, el grado promedio de escolaridad de la población de 15 años y más es de 7.7, lo que equivale a casi segundo año de secundaria (INEGI, 2013); cuando el gobernador fue Juan Carlos Romero Hicks, las cifras de rezago educativo se ubicaban en un millón 859 mil 818 de personas mayores de 15 años lo que significaba el 55.4 % de la población. Catorce años después, las cifras aumentaron a un millón 865 mil 742 guanajuatenses mayores de 15 años cuyo promedio educativo es apenas el segundo grado de secundaria; aunque la mayoría no concluyó la primaria y llegaron hasta cuarto o quinto grado. (INEGI, 2014) En el año 2013, la Oficina de Servicios Federales de Apoyo a la Educación (OSFAE) de la Secretaría de Educación Pública (SEP) indicó que Guanajuato era el primer lugar nacional en rezago educativo. (Recuperado el 2 de Enero de 2015, http://www.012.mx/revista/el-aparador/349-guanajuato-destaca-en-rezago-educativo). En 2014 el estado busca estrategias trascendentales para 2018, y reducir los índices de rezago educativo, así como aumentar la alfabetización informo que a nivel nacional, sólo el 58% de los jóvenes estudian el bachillerato, y en Guanajuato, poco más de 54% tiene oportunidad de acceder a estudios en este nivel (Recuperado el 2 de

Enero de 2015, http://www.am.com.mx/leon/local/buscan-mejorar-educacion-superior-en-guanajuato.) La educación es uno de los factores más importantes para el desarrollo de las personas, permite que las personas adquieran los conocimientos, las competencias, las actitudes y los valores necesarios para planear una trayectoria de vida. Esto repercute fuertemente en el municipio de León, Guanajuato que tiene mayor presencia demográfica y por tanto el rezago educativo en el municipio el cual aunque ha disminuido no se ha podido eliminar, incrementar la escolaridad de la población es el principal reto para alcanzar mejores niveles de desarrollo económico y social y para romper el círculo vicioso de la pobreza. (IMPLAN, 2014) Para secundaria y educación media superior, la cobertura en el ciclo 2013-2014 llegó a 94.1% y 58.5% respectivamente (IMPLAN, 2014), garantizar una vinculación exitosa entre los ciclos escolares es importante para evitar la deserción escolar, en el municipio, existe un porcentaje considerable de alumnos que abandonan la escuela a lo largo del ciclo escolar; principalmente en educación media superior, nivel en el que en promedio 9 de cada 100 alumnos abandonan sus estudios durante cada ciclo escolar. Aunque este porcentaje es más bajo en los demás niveles educativos, es importante reducirlos al mínimo. (IMPLAN, 2014) En resumen la población de 15 años y más se encuentra en una situación de rezago educativo (no ha concluido su primaria o secundaria), el grado promedio de escolaridad de la población de 15 años y más es de apenas 8.5 grados (segundo de secundaria). (IMPLAN, 2014) El nivel medio superior presenta los resultados más altos en reprobación, casi una tercera parte de los alumnos de este nivel reprueba un grado escolar, lo cual tiene un impacto en la continuidad de sus estudios, pues la eficiencia terminal en este nivel apenas es del 54.7%. (IMPLAN, 2014).Existe un alto índice de reprobación en los niveles de secundaria de 15.3% y en educación media superior de 29.5%. Además de un alto índice de analfabetismo, actualmente hay 50,056 analfabetas en León. (INAEBA, 2013)

Salud de los *Stakeholders* Obreros de las Manufacturadoras de Calzado en el Municipio de León, Guanajuato

La salud es uno de los principales objetivos del desarrollo, constituye un bien preciado en sí mismo y una condición indispensable para la igualdad de oportunidades. (Frenk & Gómez, 2007) En México el diseño del sistema de salud no tomó en cuenta el criterio de repartición universal de satisfactores, el cual es base de los derechos humanos, ya que fue originado de tal forma que la población organizada y asalariada fuera

la receptora de los beneficios de la seguridad social, entre los cuales se encuentra el servicio a la salud, dando paso a las instituciones de seguridad social como el IMSS y el ISSSTE, que atendían a la población inserta en el sector formal de la economía (Pérez Argüelles, 2010), bajo esta necesidad se crea el Sistema de Protección Social en Salud (SPSS), el cual brinda servicio a través del Seguro Popular (SP), con el fin de otorgar el derecho a la salud incluyendo a la población no cubierta por los sistemas de seguridad social tradicional como lo es el Instituto Mexicano del Seguro Social (IMSS) lo que motivo la reforma a la Ley General en Salud que dio origen al SPSS. (Ruiz, 2014)

Por una parte, la formación de clústers o aglomerados industriales otorga ventajas y desventajas a la par, pues si bien algunas empresas salen beneficiadas, otras simplemente desaparecen al no ser lo suficientemente competitivas, en cuestión de maquinaria y equipo, innovación de procesos para eficientar la producción, además de elevar el nivel técnico del personal que se desempeña tanto en la parte administrativa como operacional de la empresa manufacturera de calzado (Iglesias , 1998);En algunos casos se han degenerado las condiciones laborales y ambientales, ejemplo de ello es que las condiciones de trabajo sean aún más precarias para el propio trabajador, que exista una falta de prestaciones sociales, un aumento en la generación de desechos tóxicos como es el caso de las maquilas cuyos efectos se ven reflejados en la comunidad. (Kopinak & Guzmán, 2005) León, Guanajuato cuenta con centros de atención médica, entre los que destacan la Cruz Roja Mexicana, existen clínicas y hospitales del Instituto Mexicano del Seguro Social (IMSS), una clínica de especialidades del Instituto de Seguridad y Servicios Sociales para Trabajadores del Estado (ISSSTE), un centro de Salud tipo A, más de 30 clínicas particulares, numerosos consultorios y médicos especialistas privados; El gobierno municipal cuenta también además con una dirección de servicios médicos así como el SP y aun así según datos del INEGI existe Población Económicamente Activa (PEA) sin acceso a los servicios de salud. (INEGI, 2014)

En términos de salud los principales indicadores que reflejan la calidad de vida de la población y su entorno social son las tasas de morbilidad y mortalidad. En el municipio de León, las principales causas de mortalidad que cada año cobran un número mayor de vidas son: diabetes mellitus tipo II, enfermedades isquémicas del corazón, enfermedades cerebro-vasculares, tumores malignos (neoplasias) y los accidentes. Las principales causas de morbilidad (enfermedad) en el municipio de León son las infecciones intestinales, infecciones respiratorias agudas, infecciones de las vías urinarias e intoxicación por picadura de alacrán; estas enfermedades tienen una estrecha relación con la pobreza y el bajo nivel educativo de la población. (IMPLAN, 2014) Dando como resultado que en el año 2000 el 31% de la PEA según fuentes del INEGI no cuentan con acceso a derechohabiencia (INEGI, 2000), y que gracias a la creación del SP ahora solo el 27% de la PEA de León, Guanajuato no tiene acceso a la derechohabiencia. (INEGI, 2010), se dio una baja en puntos porcentuales de población que se encuentra sin acceso a servicios de salud; pero es importante poner atención que al mismo tiempo se incrementa el número de personas que están ocupadas y que no cuentan con el servicio. Según la Comisión Nacional de Protección en Salud, 193 mil 878 familias leonesas contaban con derechohabiencia al Seguro Popular en el segundo semestre de 2012; no obstante, no tienen garantizado acceso a los servicios de salud ni al abastecimiento universal de medicamentos el costo elevado de los medicamentos y tratamientos es una preocupación general de la población la preocupación por falta de dinero para asistir a consultas médicas o para comprar los medicamentos. (IMPLAN, 2014)
4.- vivienda en el municipio de León, Guanajuato.

La vivienda es elemento fundamental para el desarrollo de las personas y por tanto de sus familias, la falta de ella evita el desarrollo integral de las mismas, el concepto de vivienda ha ido evolucionando pues no solo es el lugar donde vivir sino que debe contar con ciertas características que le den el derecho a no solo ser un espacio sino ocupar el término de vivienda en un entorno adecuado, que cuente con infraestructura, equipamiento, seguridad y un entorno sustentable. La vivienda es la principal inversión y el mayor símbolo patrimonial de las familias. (OCDE, 2011). A pesar que la ocupación de vivienda ha bajado entre 1990 de 4.3% y el año 2000 a 4.21%, para el año 2005 comienza su recuperación al presentar 4.24% y para el 2010 4.46% de la ocupación nacional de vivienda exclusivamente para el estado de Guanajuato. (INEGI, 2010)

No siendo el caso del municipio de León el cual presenta incrementos 2% promedio en cada censo en el periodo de 1990 a 2010. (INEGI, 2010) Las problemáticas principales, en relación a la situación de la vivienda en el municipio de León, se han agrupado en cuatro dimensiones: socioeconómica, habitacional, urbana y legal. Desde la perspectiva de la vivienda, las ciudades deben ordenarse densificándose; mientras más concentrada se encuentre en un territorio, una ciudad invierte menos recursos y esfuerzos en operar sus servicios y sus pobladores menos tiempo en su traslado para realizar sus diferentes actividades. (IMPLAN, 2014) Existen también polígonos de pobreza los cuales se presentaron a la Comisión del Ayuntamiento asignada al IMPLAN, mismos que fueron aprobados por el H. Ayuntamiento de este Municipio, el 8 de Julio de 2010. En la zona urbana el uso de suelo predominante es el de vivienda de densidad alta, las zonas de crecimiento se encuentran al oriente y poniente de la zona urbana, mientras que se pueden identificar zonas comerciales y de servicios al centro de la ciudad y en los corredores viales, áreas de carácter industrial al sur de la ciudad. La vivienda de interés social se distribuye por toda la ciudad, lo que describe un crecimiento hacia todos los puntos. (IMPLAN, 2014)

La mayoría de los asentamientos humanos en la zona urbana son regulares, mas no municipalizados, sin embargo se registran asentamientos irregulares y asentamientos expropiados para regularización, particularmente en la periferia de la ciudad en los polígonos de pobreza dando como resultado un total de 269 fraccionamientos irregulares en el 2012. (IMPLAN, 2014) La tendencia en el municipio ha sido desarrollar fraccionamientos cerrados, principalmente en la zona norte y oriente de la ciudad, lo cual ha provocado una fragmentación en la trama urbana (vialidades), así como una segregación social. Las características principales que definen a un fraccionamiento cerrado es la restricción del acceso a personas no residentes del lugar. En cuanto al entorno de la vivienda es importante identificar qué aspectos necesitan atención para que la vivienda forme parte de un hábitat adecuado, los elementos fundamentales para el desarrollo de las personas: planteles educativos, centros de salud, así como la accesibilidad a los mismos, las vías de comunicación y el hecho de que no existan riesgos tales como inundaciones o deslaves. (IMPLAN, 2014) Un total de 156,123 viviendas, es el resultado del crecimiento urbano por autoconstrucción, el cual va generando asentamientos principalmente en la periferia, algunos de los cuales carecen de servicios (agua potable, energía eléctrica, drenaje, pavimentación, seguridad, vías de acceso,),(Plan sectorial de vivienda de León, Guanajuato, 2012).

El 93% de los habitantes del municipio de León reside en la localidad de León de los Aldama y en otras 11 localidades urbanas que suman una población de 2,500 a 50 mil habitantes, en tanto el 7% restante habita en 591 localidades de menos de 2,500 habitantes, lo que implica asentamientos humanos de carácter semi-dispersos (IMPLAN, 2014) La vivienda de interés social popular se encuentra con los índices más altos de viviendas existentes y desocupadas en el municipio, es lo que ha caracterizado el crecimiento de la ciudad, con la agravante de localizarse algunos de ellos en los últimos años en zonas distantes a los servicios y equipamiento. (IMPLAN, 2014)

Participación del Gobierno en el Sector del Cuero y el Calzado en el Municipio de León, Guanajuato

El gobierno mismo se considera *stakeholder* externo, en México se cuenta con la Ley General de Desarrollo Social, fue publicada en el Diario Oficial de la Federación el 20 de enero de 2004 siendo su última reforma en el año 2013 y actualmente se encuentra vigente. (Ley General de Desarrollo Social, 2013) La Ley es de orden público e interés social y de observancia general en todo el territorio nacional, y tiene por objeto: Garantizar el pleno ejercicio de los derechos sociales consagrados en la Constitución Política de los Estados Unidos Mexicanos, asegurando el acceso de toda la población al desarrollo social, señalar las obligaciones del Gobierno, establecer las instituciones responsables del desarrollo social y definir los principios y lineamientos generales a los que debe sujetarse la Política Nacional de Desarrollo Social. Establecer un Sistema Nacional de Desarrollo Social en el que participen los gobiernos municipales, de las entidades federativas y el federal, determinar la competencia de los gobiernos municipales, de las entidades federativas y del Gobierno Federal en materia de desarrollo social, así como las bases para la concertación

de acciones con los sectores social y privado con el fin de fomentar el sector social de la economía, así como determinar las bases y fomentar la participación social y privada en la materia. (Ley General de Desarrollo Social, 2013) (Ley General de Desarrollo Social, 2013)

En base a lo anterior el gobierno del municipio de León, Guanajuato reconoce los principales retos del Municipio en el "Plan Municipal de Desarrollo, León hacia el futuro, Visión 2040" donde uno de los principales objetivos es mejorar las condiciones de empleo, reconoce que la mayor parte de la PEA se encuentra activa en el sector del cuero y el calzado, sin embargo hace énfasis en que el sueldo es bajo, el documento señala que la educación es deficiente y que uno de los principales retos es fortificarla, lograr que los estudiantes continúen su preparación y que ésta no quede trunca, en conjunto al observar las variables de empleo, educación, salud y vivienda se puede decir que uno de los retos principales y contemplados en el municipio de León, Guanajuato es el desarrollo Social, mismo que se refleja en el Plan Municipal de Desarrollo, León hacia el futuro, Visión 2040, es un documento que abarca más de treinta años de planeación la cual acorde con el IMPLAN deberá ser actualizada cada 5 años por lo menos ya que el periodo de tiempo contemplado es de más de 3 décadas, contempla dentro sus actores involucrados el empleo, la educación, la salud y la vivienda que son las variables de esta investigación, por lo tanto sustenta que el bienestar social de los habitantes del municipio de

León, Guanajuato puede ser mejorado. (IMPLAN, 2014) Otro punto de importancia que toma en cuenta el "Plan Municipal de Desarrollo, León hacia el futuro, Visión 2040" es la educación la cual toma en cuenta como base para erradicar la pobreza y principal herramienta para trazar una trayectoria de vida que de acceso a empleo, vivienda y salud, sin embargo reconoce que los programas educativos no ofrecen una educación integral, es decir señala el camino del desarrollo social acorde con las tendencias mundiales para la formación de talento humano contribuyendo así al desarrollo social del municipio y destaca el hecho de que el 5.5% de la población de 15 años y más es analfabeta. (IMPLAN, 2014) Aunque se cuenta con capital humano valioso, falta crear una cultura de la innovación en donde el impulso de la persona y la capitalización del conocimiento sean piezas clave. (IMPLAN, 2014)

CONCLUSIÓNES

La presencia del sector del cuero y el calzado genera beneficios económicos lo cual no trae como consecuencia automática un desarrollo local y/o regional. León, Guanajuato tiene un rezago educativo, en cuestión de salud el 27% de la PEA aún no cuenta con acceso a la derechohabiencia y en cuestión de vivienda existe el fenómeno de no ocupación por falta de centros de equipamiento, además de aquella población que aún no cuenta con un lugar donde vivir. La Teoría de los *Stakeholders* da la oportunidad de integrar a todas las partes interesadas y lograr que influyan unas sobre otras de forma positiva es decir que la empresa sea un factor que impulse la educación de sus propios obreros, la cual se verá reflejada en el desempeño y mejora de la misma empresa, y por supuesto de la comunidad, dándose así un desarrollo social. Los obreros del sector del cuero y el calzado acorde con esta investigación son *stakeholders* internos, participan de forma activa en el mismo y contribuyen a su correcto desempeño, tomando de base la Teoría de los *Stakeholders* es necesario reconocer al gobierno y las empresas se consideran *stakeholders* externos y que afectan de forma directa la vida de estos *stakeholders* obreros, mismos que se encuentran vinculados directa o indirectamente con todos los demás *stakeholders* internos o externos que tengan contacto con el sector del cuero y el calzado, por lo cual es necesario reconocer su influencia y de esta forma impulsar el desarrollo social de los mismos. Y por tanto los *stakeholders* externos influyen de forma directa para que los *stakeholders* obreros no logren un desarrollo social acorde a sus necesidades.

León, Guanajuato presenta problemas de desarrollo social, de acuerdo a los datos presentados, existen diversos motivos que han contribuido a ello el hecho de que un mejor nivel educativo no se traduzca en un mejor ingreso, así como la enorme oferta laboral que hace que las empresas ofrezcan sueldos bajos, el hecho de truncar la educación trunca las oportunidades, y la Teoría de los *Stakeholders* da la oportunidad de

integrar a todas las partes interesadas y lograr que influyan unas sobre otras de forma positiva es decir que la empresa sea un factor que impulse la educación de sus propios obreros, la cual se verá reflejada en ingresos así como acceso a salud y vivienda y por supuesto en el desempeño y mejora de la misma empresa, y tanto del municipio, dándose así un desarrollo social. El desarrollo social no depende de un solo actor sino de la vinculación eficaz entre los involucrados en este caso obreros del sector del cuero y el calzado, empresas y gobierno.

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TURISMO DE AVENTURA COMO FUENTE DE DESARROLLO PARA EL CORREGIMIENTO DE LA BUITRERA

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RESUMEN

La gran preocupación humana a lo largo del último siglo, ha sido la protección de la naturaleza y a ello se le suma la necesidad de propender al desarrollo socioeconómico de las regiones que atendiendo a los requerimientos de sostenibilidad, aprovecha razonablemente su entorno, que en el caso colombiano es biodiverso. Así pues, el turismo de aventura (y el ecoturismo) se vislumbra como una oportunidad de brindar soluciones sociales y económicas para el corregimiento de La buitrera, que posee una amplia gama de potencialidades en cuanto a recursos naturales; es por eso que el objetivo de este trabajo es construir una estrategia materializada a través de la red de servicios de ecoaventura bajo la figura jurídica de "asociación" que impulse el desarrollo socioeconómico.

PALABRAS CLAVES: Turismo Activo o de Aventura, Estrategia, Ecoturismo

ADVENTURE TOURISM AS A SOURSE OF DEVELOPMENT FOR CORREGIMIENTO LA BUITRERA

ABSTRACT

The human concern throughout the last century has been the protection of natural environment and the need of propel a socioeconomic development of the regions taking the requirements of sustainability, making a reasonably use of his environment, which in the Colombian case is biodiversity. So, the adventure tourism (and ecotourism) could be an opportunity to provide social and economic solution in La Buitrera, who has a lot of potential in terms of natural resources. This is the objective of this research to make a strategy through a network of eco-adventure services under the legal concept of partnership to propel a socioeconomic development strategy.

JEL: Q260, Q570, Q560, Q010, F180, L83, R 110, O130

INTRODUCCIÓN

El turismo de aventura se presenta como una tendencia a nivel nacional e internacional para aquellos que desean nuevas formas de recreación y dispersión, buscando lugares diferentes que les proporcionen nuevas experiencias de vida, es por eso que este tipo de actividades han sido elevadas de ser prácticas divertidas, a oportunidades de negocio con alto potencial de desarrollo.

Lo anterior, contribuyendo a la protección de las zonas naturales utilizadas y generando beneficios económicos para las comunidades, organizaciones y administraciones, ofreciendo alternativas de empleo y renta a las comunidades locales, incrementando la conciencia sobre la conservación de los activos naturales y culturales, tanto en los habitantes de la zona como en los turistas (Fundación Proteger, 2013) El corregimiento de La buitrera por su biodiversidad y sus condiciones geográficas, permite la práctica de actividades turísticas como el turismo de aventura y el ecoturismo, es por ello que se genera una estrategia

adecuada y ajustada a las necesidades; potencializando actividades que sean atractivas y que se puedan desarrollar en el lugar partiendo de la organización formal en prestación de servicios, por medio de una "red de servicios", para dar a conocer la zona como un atractivo, y de esta forma dinamizar su economía. Se realizó una investigación cualitativa que permitió realizar el diagnóstico del corregimiento de La Buitrera (panorama actual), identificando cuáles son los potenciales que se tienen y estableciendo la proyección (panorama futuro); por otra parte, la generación de la estrategia partió de la realización de reuniones con la comunidad para que esta sea de fácil aplicación y ajustadas a la realidad del lugar, lo anterior, ya que las comunidades rurales no cuentan con las herramientas para identificar cuáles son las acciones necesarias que deben desarrollar para incursionar en el mercado de servicios.

La organización y división política del territorio colombiano (de mayor a menor proporción), está dada de la siguiente manera: País, departamentos, municipios, corregimientos y veredas; La buitrera como corregimiento por tanto está compuesta de ocho veredas y pertenece al municipio de Palmira que a su vez conforma parte del departamento del Valle del Cauca en Colombia. Cabe aclarar que el corregimiento oficialmente recibe el nombre de: Ayacucho la buitrera, pero para fines prácticos de la investigación, se le llamó: La buitrera.

METODOLOGÍA

El abordaje de esta investigación es cualitativo, que según (Hernández, Fernández, y Baptista, 2008) proporciona profundidad a los datos, dispersión, riqueza interpretativa, contextualización del ambiente o entorno, detalles y experiencias únicas. El abordaje cualitativo permitió describir el corregimiento y conocer su problemática social y económica, en cierto grado, identificando cuales son las condiciones geográficas y demográficas específicas de territorio. En lo que respecta al tipo de investigación, se caracterizó por ser descriptiva, este tipo de estudio según (Méndez, 2009) permite "identificar características del universo de investigación, se señalan formas de conducta, establece comportamientos concretos, descubre y comprueba asociación entre variables". Por su carácter descriptivo, se tomó como muestra una asociación informal que se está organizando en el corregimiento con el objetivo de impulsar el corregimiento como un atractivo turístico y de esta forma generar desarrollo social y económico. Y se realizó un diagnóstico del corregimiento en términos teóricos y prácticos, con el fin de caracterizar cuáles son las actividades ecoturisticas que se deben potencializar en el corregimiento y que alimentan la red de servicios ecoturísticos que se plantea con esta investigación.

En lo concerniente al método de investigación: La observación considerada como una técnica científica, debe servir a un objetivo formulado, esta debe ser planificada de manera sistemática de tal forma que el observador planifique y defina lo que se quiere observar y establezca los posibles resultados. Está sujeta a ser comprobada y validada. Es así que una observación ordinaria, presenta hechos que pueden ser espontáneos que no corresponden a hipótesis previas y no busca relacionar variables de estudio (Méndez, 2009). Se utilizó este método ya que se realizó visitas al corregimiento con el fin de identificar cuáles son las condiciones geográficas de este y además cuales son las potenciales, en las que se pueda desarrollar turismo de aventura y ecoturismo. También se utilizó el método analítico que "inicia por la identificación de cada una de las partes que caracterizan una realidad. De esta manera se establece la relación causa efecto entre los elementos que componen el objeto de investigación" (Méndez, 2009). Partiendo de esto se identificó las potencialidades que se presentaban en el corregimiento, se realizó un diagnóstico para identificar cuáles son los factores que se pueden aprovechar para integrar la red de servicios y que se convierta en un referente turístico a nivel nacional e internacional. El método de recolección de fuentes primarias que se implementó en este trabajo corresponde a dos tipos de elementos, por una parte a la técnica de la observación participante caracterizada por la capacidad de registrar información, datos y eventos de un lugar especialmente de las personas para estudiarlas, verificando su qué hacer, su forma de interactuar y vivir (Becker E Geer 1969), citado por (Abib, Hoppen, & Hayashi, 2013). Por otro lado, observación directa: deductiva, porque se parte de los conceptos generales tanto de turismo activo como ecoturismo

realizando búsquedas bibliográficas en las bases de datos, para luego llegar a un fenómeno particular involucrando ambos conceptos. Además de lo anterior, se generan mesas de trabajo y concertación con la comunidad del corregimiento y sus principales líderes, con el fin de solidificar las bases para la puesta en marcha del desarrollo a partir de la naturaleza que se posee.

En la observación participante, se tuvo en cuenta dos aspectos. Primero, se analizó el lugar y región en la cual se decide realizar la investigación, identificando aspectos relevantes de la comunidad. Para este proceso, se tuvo en cuenta la toma de fotografías que ayudarán a dar soporte a lo observado. Por otro lado, para recolección de fuentes secundarias se tuvo en cuenta la revisión bibliográfica en bases de datos que permitieran tener acceso a los diferentes trabajos realizados en los temas del biocomercio, ecoturismo, turismo activo o de aventura. Los trabajos obtenidos provenían en su mayoría de artículos como resultados de investigación en el mismo campo, y otros en temas relacionados que brindaban soporte y sustentación tanto a la temática como al diseño de los resultados de este trabajo. En lo que respecta a la información; fue recogida, clasificada y procesada mediante criterios técnicos de cualificación, que se son requeridos para identificar los factores y variables que deben responder a los objetivos generando las conclusiones de la investigación, mediante el determinante de la estrategia para la zona. En primer lugar, para las fuentes primarias se tuvo en cuenta la clasificación y discriminación de la información mediante la construcción descriptiva de las características del corregimiento. La información de este campo se almacenaba en registros escritos y tomas de fotografías propias de la investigación. Para las fuentes secundarias, se buscaron varios artículos y textos en bases de datos que se clasificaron de acuerdo a la incidencia temática con los objetivos de esta investigación.

REVISIÓN LITERARIA

Dado que el corregimiento de La buitrera cuenta con las potencialidades amplias y suficientes para desarrollar actividades tanto ecoturisticas como de aventura (GETIC, 2014), es pertinente traer a colación el temario relativo a sostenibilidad, entendida como la capacidad de satisfacer necesidades de la generación humana actual sin que esto suponga la anulación de que las generaciones futuras también puedan satisfacer las necesidades propias. (Informe Brundtland, 1987); por la misma senda, en Colombia, los objetivos del biocomercio sostenible son acogidos por el Instituto Alexander Von Humboldt como una estrategia facilitadora del desarrollo local que fomente los sectores productivos que se apoyen en el uso de la biodiversidad. La sostenibilidad se basa en el establecimiento de principios que deben cumplir los Productos de Biocomercio, entre ellos el turismo de naturaleza. Así para poder poderle dar aprovechamiento a la potencialidad de La buitrera, se hará por medio de la aplicación de la correcta o apropiada estrategia, entendida esta última como "la habilidad para comprender rápidamente los cambios del entorno, las oportunidades del mercado, las amenazas competitivas y las fortalezas y debilidades de su propia organización a la hora de identificar la mejor respuesta estratégica; como también la capacidad para detectar nuevas oportunidades de negocio, comprar negocios en marcha, realizar alianzas estratégicas con clientes, proveedores o competidores y saber cuándo hay que abandonar un negocio o reemplazarlo por otro" (Alles, 2003).

Tal estrategia mencionada se ejecutará para que aunada al temario de servicios, tal como el Turismo Activo o de Aventura, donde Mateo (2004) lo define como una modalidad de turismo en la cual el visitante busca enfrentarse a actividades que involucren esfuerzo, riesgo, obstáculos y dificultades para llegar al objetivo final, siendo este su fuente de satisfacción. Algunos tipos de prácticas son escalar montaña, penetrar a cuevas, realizar travesías por carreteras de difícil acceso, navegar en ríos agitados, caminatas a caballo, ciclismo en lugares difíciles, buceo en fondos marinos difíciles, entre otros. Es de destacar que las potencialidades del corregimiento en posible no serán sólo aplicables al concepto de turismo activo sino a la gran variedad de servicios derivados de la naturaleza, por ello, entra en la estimación de posibilidades, el manejo del ecoturismo que de acuerdo a la ley 300 de 1996, será la forma de turismo especializado y dirigido que se desarrolla en áreas con un atractivo natural especial y se enmarca dentro de los parámetros

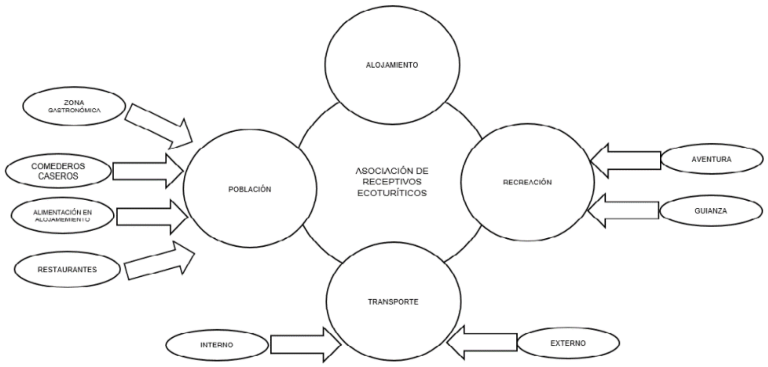
del desarrollo humano sostenible. Busca la recreación, el esparcimiento y la educación del visitante a través de la observación, el estudio de los valores naturales y de los aspectos culturales relacionados con ellos. Por lo tanto, el ecoturismo es una actividad controlada y dirigida que produce un mínimo impacto sobre los ecosistemas naturales, respeta el patrimonio cultural, educa y sensibiliza a los actores involucrados acerca de la importancia de conservar la naturaleza. El desarrollo de las actividades ecoturisticas debe generar ingresos destinados al apoyo y fomento de la conservación de las áreas naturales en las que se realiza y a las comunidades aledañas. Es de destacar que el turismo (en general) en Colombia, de acuerdo con cifras oficiales del Ministerio de Comercio Industria y Turismo para el primer semestre de 2013 este sector registró un incremento del 4.2% con respecto a igual periodo de 2012, y el número de viajeros no residentes que ingresaron al país se incrementó en aproximadamente un 10%. A la fecha el Registro Nacional de Turismo tiene inscritas más de 17.000 empresas activas en este campo, incluyendo establecimientos de comercio y personas naturales.

RESULTADOS

Previa consulta con la comunidad y líderes sociales importantes de la misma, se logra apreciar que la organización actual del corregimiento en lo que respecta a prestación de servicios, es de carácter informal, individual, sectorizada y desarticulada; para lo anterior la Universidad como formador académico y propulsora del desarrollo, interviene para que en conjunto a la comunidad se le dé correcta construcción de una estrategia formal, colectiva, integral y articulada, que dé resultados tomando como base la conformación de una asociación de personas interesadas en el desarrollo del corregimiento. A continuación se hace la presentación de la propuesta de estrategia dada por medio de una "red de servicios estratégica" (Figura 1) que abarca en su integralidad los medios potenciales del corregimiento para dos fines: prestación excelente del servicio a los visitantes y desarrollo socioeconómico para la zona.

El eje central y articulador de potencialidades es la asociación de personas (figura jurídica colombiana para agrupar personas con un fin colectivo específico) al cual le gravitan cuatro temáticas que con su puesta en marcha, brindará servicios integrales al visitante: Alojamiento, recreación, transporte y el corredor gastronómico donde tendrán especial relevancia toda la población, pues a partir de la prestación de servicios de cocina se deberá fomentar la creación de microempresas con proyección. Si bien el título de la investigación nos remite al turismo de aventura, tal estudio de caso nos demuestra que las actividades a desarrollar en el corregimiento no se deben limitar a las de éste tipo pues los hallazgos arrojan información sobre potencial ecoturistico, para lo cual en la entrega de resultados se encuentra una relación híbrida de la red de servicios (que le hace honor al nombre de la red: "…de *ecoaventura*"), yendo más allá, en beneficio de la comunidad. En la tabla. 01 se plantean las actividades con alto potencial de desarrollo en el corregimiento objeto de estudio, contrastando la realidad con los aspectos teóricos; teniendo así aquellas actividades propias del sector ecoturismo y otras del turismo de aventura, para lo cual de manera práctica se subdividen a su vez en tres grupos amplios para efectos de organización interna de la asociación a funcionar, dejando de lado el tema del transporte pues éste ya se encuentra con solución a las futuras demandas, que básicamente será en carros no convencionales para los visitantes pues son propios de la región: Camperos e internamente el recorrido podría hacerse caminando, a caballo, en motocicletas o bicicletas o también en camperos según la zona a visitar. Por otra parte, lo relacionado al alojamiento, no tendrá dificultad en dársele solución pues en el corregimiento se encuentran ubicadas alrededor de setenta (70) fincas con comodidades para todo tipo de usuarios de las cuales el diez por ciento (10%) tiene apertura al público de manera individual.

Figura 1: Representación Gráfica de la Estrategia Por Medio una Red de Servicios Para el Corregimiento de la Buitrera, Palmira, Valle del Cauca, Colombia



Fuente: elaboración de los autores.

Tabla 1: Asignación de Actividades al Área Dentro de la Red Servicios (Asociación)

Actividades a realizar en La buitrera	Área a la que pertenece
Parapente	Aventura
Canopy	
Running	
Cuatrimotor	
Escalada	
Pesca recreativa	
Paintball	
Longboarding	
Ciclo montañismo	
Ciclismo tradicional	
Escalada en árboles.	
Baño en ríos (en consideración por factores ambientales)	Guianza
Alojamiento en cabañas	
Alojamiento en camping	
Night hiking	
Day hiking	
Cabalgatas	
Avistamiento de aves	
Corredor gastronómico	Gastronomía y otros
Producción y venta de suvenires	
Venta de "mi árbol"	

Fuente: Elaboración de los autores

De acuerdo al diagnóstico que se realizó en el corregimiento y las reuniones con la comunidad se construyó la estrategia, que consiste en crear una red de servicios, representada jurídicamente por medio de una Asociación, integrada a su vez por los cuatro ejes temáticos mencionados en la Figura 1, de éstos teniendo especial relevancia la Recreación pues integra las áreas de Aventura y Guianza siendo la primera constitutiva de la relación híbrida mencionada. En lo referido a la gestión demandada para poner en funcionamiento la red de servicios, es una alternativa el modelo propuesto por el Plan Nacional de Biocomercio Sostenible (PNBS) que pretende impulsar el biocomercio hasta el 2024:

Tabla 2: Modelo Propuesto Por el Plan Nacional de Biocomercio Sostenible

Línea estratégica	Articulación Institución
1. Fortalecimiento de la política	Ministerio de ambiente y desarrollo sostenible; Viceministerio de Turismo; autoridad ambiental y entes territoriales.
2. Construcción y fortalecimiento de capacidades - desarrollo de CV	SENA; Universidades; Cámara de comercio.
3. Acceso a mercados y diferenciación	SENA; Universidades; Cámara de comercio; ProColombia.
4. Ciencia, tecnología e investigación	Colciencias; Universidades; Institutos y centros de investigación
5. Incentivos económicos y financieros	Entidad financiera; fondo Biocomercio Colombia; Bancoldex; Finagro; Autoridad ambiental regional; cooperación internacional.
6. Sistema de información	Colciencias; Universidades; Institutos; centros de investigación; Biocomercio Colombia.
7. Monitoreo, evaluación y aprendizaje	Ministerio de ambiente y desarrollo sostenible; Viceministerio de Turismo; autoridad ambiental Universidades; Institutos y centros de investigación

Fuente: Tomado del programa nacional de biocomercio sostenible (PNBS) 2014-2024, Tabla 1 Roles de las instituciones a la luz de las estrategias del PNBS.

A las instituciones o más bien organizaciones mencionadas, cabe agregar a los entes territoriales específicamente a la alcaldía del municipio de Palmira y a la gobernación del Valle del Cauca a quienes previa presentación del proyecto decidirán si apoyan el desarrollo de la región por medio de aplicación de políticas públicas guiadas en éste sentido.

CONCLUSIONES

En la actualidad son muchas las personas que para su sano esparcimiento están buscando actividades que les permita articular diversas experiencias en pro de diversión y el descanso. Una de las propuestas más solicitadas son aquellas que ofrezcan la interacción con un medio natural, como sucede en el turismo de aventura, donde su principal enfoque es vender experiencias extremas, pasando de un turismo netamente pasivo a uno activo; y ecoturismo donde se propende al disfrute y conocimiento de naturaleza. Así, esta tipología de turismo permite vincular a las personas en un medio donde la naturaleza sea el campo de acción para la diversión y a los pobladores, una oportunidad de desarrollo. El corregimiento de La buitrera cuenta con condiciones geográficas-naturales (ríos, montañas, bosques vírgenes, fauna y flora diversa y corrientes de aire) que se pueden aprovechar para realizar turismo de aventura y ecoturismo, de esta forma integrar a la comunidad para generar desarrollo económico y social contribuyendo al crecimiento de la región y sus alrededores. Como resultado de lo anterior se plantea la creación de una Asociación que integre a la comunidad y organizadamente presten servicios desde las áreas de: Recreación, Gastronomía, Transporte y Alojamiento; tal organización se fundamentará en la estrategia catalogada como de **EcoAventura** pues resulta de la relación híbrida de actividades de ecoturismo y turismo de aventura. La construcción conjunta de la estrategia, entre universidad y comunidad se convierte en una propuesta que se ajusta a las necesidades reales de la comunidad, de fácil compresión para ellos y que los compromete con la creación de la asociación que integre los servicios que presta la comunidad tales como hospedaje, alimentación y servicios turísticos.

Cabe resaltar que para lograr que la estrategia se aplique es necesario realizar jornadas de capacitación que involucren a toda la comunidad. Con este proyecto también se identificó que las comunidades tienen propuestas para generar empleos alternativos y contribuir con el desarrollo de sus localidades, pero hace falta el apoyo de los entes gubernamentales y organizaciones afines, ya que no cuentan con los recursos económicos para poner en marcha las propuestas; es evidente la desarticulación de las políticas públicas, lo cual desvirtúa la efectividad de las mismas. En ese sentido, es necesaria la articulación de los diferentes

agentes económicos, sociales e institucionales existentes en el país, en los diferentes niveles de gobernabilidad del territorio.

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EQUILIBRIO ENTRE LIDERAZGO Y GERENCIA A TRAVES DE LA INTELIGENCIA EMOCIONAL EN EL CONTEXTO ORGANIZACIONAL MEXICANO

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RESUMEN

El presente trabajo plantea como objetivo principal explicar que la relación dicotómica gerencia-liderazgo a través de la inteligencia emocional, determina el grado de eficiencia organizacional para alcanzar y mantener el desarrollo deseado del individuo y de la organización; siendo el punto de partida para fortalecer el progreso de la sociedad. La investigación es cualitativa con un enfoque descriptivo transversal, analiza los conceptos de inteligencia emocional, los postulados respecto al liderazgo, así como estudios empíricos de la actividad gerencial. A partir del análisis se concluye que las teorías revisadas ofrecen cambios en el paradigma de gestión en la eficiencia organizacional; en México, el concepto de inteligencia emocional no se ha interpretado adecuadamente, por lo que se mantiene el desequilibrio entre gerencia y liderazgo, predominando la forma tradicional de gestión.

PALABRAS CLAVE: Eficiencia, Habilidades Sociales, Paradigma, Gestión

BALANCE BETWEEN LEADERSHIP AND MANAGEMENT THROUGH EMOTIONAL INTELLIGENCE IN THE ORGANIZATIONAL CONTEXT MEXICAN

ABSTRACT

This work raises main goal explaining that the dichotomous relationship through emotional intelligence management-leadership, determines the degree of organizational efficiency to achieve and maintain the desired individual and organizational development; it is the starting point for strengthening the progress of society. The research is qualitative with a transverse descriptive approach, analyzes the concepts of emotional intelligence, the postulates about the leadership, as well as empirical studies of managerial activity. De the analysis concludes that revised theories offer changes in the paradigm of management in organizational efficiency; in Mexico, the concept of emotional intelligence not has been interpreted properly, by what remains the imbalance between management and leadership that dominates the traditional way of management.

JEL: M12, M38, M52, M54

KEYWORDS: Softkills, Paradigm, Management, Efficiency

NTRODUCCIÓN

En distintos ámbitos del desarrollo del ser humano se requiere que exista liderazgo en los individuos que dirigen cualquier esfuerzo o emprendimiento, esto con el objetivo de encauzar organizadamente a grupos de personas que con un propósito común, buscan alcanzar determinados objetivos. En las organizaciones, los gerentes o líderes de proyecto como orientadores y motivadores de sus colaboradores, requieren en la parte formal la facultad técnica, y por otro lado, la inteligencia relacionada con la capacidad de entender y elaborar información no codificada formalmente, reflejada en habilidades sociales (softkills) para dirigir

grupos de trabajo especializados, de manera que al interactuar con los participantes, estos comprendan la importancia del trabajo del líder al procurar éste el equilibrio entre conocimiento e inteligencia, generando una influencia positiva y de esta manera alcanzar la eficiencia. Al hablar de que el gerente debe balancear el conocimiento con habilidades sociales, se hace referencia a desarrollo de la inteligencia emocional (IE), la realidad en nuestro país es muy desequilibrada en cuanto al numero de organizaciones empresariales que conocen y aplican de alguna manera la IE como capacidad directiva, en primer lugar porque aun resulta un término novedoso e incluso poco explorado por los mismos empresarios sobre todo micro y pequeños, que por falta de liderazgo primordialmente, ocasiona que las empresas de estos niveles no alcancen sus objetivos.

REVISION LITERARIA

En un mundo globalizado, en donde la comunicación, las decisiones y la vida organizacional son cada vez más dinámicas, debe pesar más la inteligencia emocional (IE), que el solo aporte intelectual como elemento incuestionable para el rendimiento de las organizaciones. A nivel internacional los líderes y equipos de alto desempeño se han convertido en agentes de cambio que mediante su proceder en la toma de decisiones en la organización, afectan a otros miembros de la misma, influyendo en la dinámica organizacional, equilibrando el aspecto gerencial y el liderazgo mediante IE, hasta hace poco solo se daba importancia a las personas por su coeficiente intelectual, sin embargo hoy se destaca la importancia de que la IE debe estar aunada a la Inteligencia Intelectual para el logro de resultados estratégicos. Es clara la influencia de Inteligencia Emocional como motor de acción (positivo o negativo) y origen de comportamientos que determinan en la entidad reacciones diversas, que pueden ser favorables o adversas.

De Pelekais, Nava y Tirado (2006) hablan del paradigma que en la ultima década se ha generado en las empresas, en lo que corresponde al ámbito organizacional y la importancia del individuo en este entorno; y consideran que se debe contar con Inteligencia Emocional definida como la capacidad del individuo de poseer el conocimiento en general y el manejo de sus sentimientos al realizar las actividades gerenciales. Salovey y Mayer (1990) al descubrir la IE, la interpretaron como la manera de mantener una interacción entre los individuos considerando los sentimientos, a través del manejo de los impulsos, la motivación, el entusiasmo, la empatía y el comportamiento, entre otros factores en los que se conjuntan rasgos del carácter como lo son la disciplina y la agilidad mental.

Goleman (1998) conceptualiza la IE como el diferencial en el ámbito competitivo y productivo, en lo particular y colectivo; determinando que las competencias emocionales - experiencia y coeficiente de inteligencia - son las que definen los resultados principales en el terreno organizacional. Logro, afiliación y poder, son los tres elementos de desarrollo gerencial que deben considerarse en un modelo organizacional basado en competencias emocionales que garanticen el cumplimiento de los propósitos estratégicos establecidos. Cooper y Sawaf (1998) afirman que:

"No basta con tener sensaciones, la inteligencia emocional requiere que aprendamos a reconocerlas y a valorarlas (en nosotros mismos y en los demás), y que respondamos apropiadamente a ellas, aplicando eficazmente la información, y energía de las emociones en nuestra vida diaria y en nuestro trabajo."

Por tanto las empresas deben estar en un continuo esfuerzo por evaluar y desarrollar herramientas que brinden a sus líderes y empleados la posibilidad de desarrollar esta competencia, la cual les ayudará a controlar sus actitudes, aprender habilidades de autoconocimiento, autocontrol, asertividad, motivación y de relaciones humanas importantes tanto para su crecimiento profesional como personal y humano.

Partiendo del postulado de Goleman (1999) en el que propone que "… la organización dotada de inteligencia emocional debe saldar cuentas con cualquier disparidad existente entre los valores proclamados y los que aplica"; se puede apreciar que la situación de la cultura organizacional ha ido evolucionando al

comprender y aplicar estrategias para el desarrollo de la IE, principalmente entre los individuos que ocupan cargos gerenciales.

Atendiendo a que los gerentes deben poseer habilidades sociales, tales como la comunicación, manejo de conflictos, vinculación estratégica, cooperación institucional y trabajo en equipo, el propio Goleman (1999) ha comprobado en estudios realizados que existen beneficios que aporta la IE en los individuos, ya que se ha medido la mejora en el comportamiento y el cambio de actitud emocional y social; formulando algunos conceptos de esos beneficios.

En el tema del Clima Organizacional debe considerarse que influyen factores externos e internos sobre los miembros de las organizaciones y su desempeño, por lo que el líder debe buscar los medios para minimizar las amenazas que estos factores puedan representar para el adecuado funcionamiento del sistema (de Pekekais et al, 2006).El comportamiento de cualquiera de los individuos en la mayoría de las ocasiones dependerá de las percepciones que tengan, transmitidas a través de interacciones y experiencias que va acumulando, y que se van reflejando en diferentes elementos dentro de un clima organizacional:

características del medio ambiente al interior de la empresa
características extrínsecas a la empresa

Conocidas como “habilidades no cognitivas” estas características se han considerado como parte de una efectividad ocupacional de los integrantes de un sistema empresarial, sobre todo quienes se encuentran ubicados en posiciones de alta dirección; con lo que se han desarrollado diversas aplicaciones de la IE en los climas organizacionales en los que se determina un cierto nivel de éxito en proyectos que requieren de pensamiento complejo para tomar decisiones importantes. En el caso de las decisiones laborales en el manejo de personas (y por lo tanto emociones), se han realizado estudios en los que se ponderan los factores actitudinales y de comportamiento para explicar como la IE influye de manera positiva en los gerentes y directivos principalmente. Como consecuencia los cambios a nivel mundial son cada vez mas alarmantes para las organizaciones, que en su conjunto exigen nuevas formas de gestión a través de lideres emocionalmente inteligentes.

Se pueden señalar algunos casos de empresas que han reconocido la importancia de desarrollar la IE en sus colaboradores, como primer ejemplo se cita a la compañía American Express Financial Advisors con sede en Minneapolis, que desde 1992, tiene en marcha un programa de entrenamiento en ‘Competencia Emocional’ para gerentes. Una de las metas es ayudarlos a convertirse en "asistentes emocionales" de las personas que dependen jerárquicamente de ellos. La capacitación contribuye a que los gerentes aprecien el papel que juega la emoción en el lugar de trabajo, y a que desarrollen una mayor conciencia de sus propias reacciones emocionales. Incluye entrenamiento en autoconocimiento, autorregulación, empatía y aptitudes para las relaciones sociales, de tal manera que esta fusión de habilidades conocidas como "soft", administradas en el contexto de la IE se traducen en resultados concretos (Sherman, 1997). Otra de las compañías es la Western Airlines, cuyo liderazgo de su director Gerald Grinstein, se establece a través del entendimiento con sus empleados y utiliza esa afinación emocional para persuadir. Cuando asumió la dirección de Western Airlines, en 1985, la compañía estaba en dificultades; él pasó cientos de horas en pequeñas cabinas de vuelo, detrás de los mostradores y en los depósitos de equipaje, a fin de familiarizarse con sus empleados. La afinidad que construyó entonces fue crucial para que los trabajadores de la empresa aceptaran reducciones de sueldo e hicieran ciertas concesiones en cuanto a las normas laborales; a cambio, él sólo les prometió una compañía solvente, de la que ellos tendrían una mayor porción, Western Airlines obtuvo sólidamente cifras positivas (Brannigan y White, 1997).

Levi Strauss, el enorme fabricante de prendas, pone de manifiesto cómo se actúa con IE directiva, al enfrentar un dilema con los dos subcontratistas de costureros de Bangladesh, que estaban utilizando mano de obra infantil, por lo que organizaciones de los derechos humanos presionaban a Levi para que no siguiera

permitiendo la contratación de menores de edad. Sin embargo, eso implicaba que, si los niños perdían el empleo, se verían empobrecidos y probablemente impulsados a la prostitución. Levi Strauss decidió mantenerles el sueldo mientras asistían a la escuela y reincorporarlos a los catorce años, la edad de la madurez en ese país (Sherman, 1997). En todos los testimonios queda evidencia irrefutable del hecho que trabajar con empatía, motivación y el manejo de las emociones, genera altos beneficios en las organizaciones y en la sociedad; tal y como se observa en la tabla 1, son claras las diferencias entre un líder con Inteligencia Emocional y el líder tradicional.

Tabla 1: Características del Líder Con IE y el Gerente Tradicional

Líderes Con IE	Gerente Tradicional
Los grandes líderes son inteligentes emocionalmente y viven a plenitud consigo mismo, con los otros, con la naturaleza y con la sociedad, encaran la gran incertidumbre del mundo actual y hacen que los sueños se vuelvan realidad	Los gerentes tradicionales se enfocan al trabajo y al alcance de los estándares de la producción y cómo generar más rentabilidad financiera
Los líderes emocionalmente inteligentes saben gestionarse a sí mismo y a los demás, logrando establecer relaciones fuertes y de confianza	Los gerentes tradicionales ejercen el control y los sistemas de castigo y recompensa
Crean un ambiente de trabajo sano, cuyo clima laboral permite obtener los objetivos esperados	Los gerentes tradicionales usan la autoridad y el poder para alcanzar las metas de la organización
Los líderes con IE están auto-motivados y saben que motivar a sus equipos de trabajo incrementa la satisfacción en el trabajo y los resultados	La gerencia tradicional se fundamenta en tener empleados que trabajan a cambio de una remuneración económica
Impulsan el trabajo en equipo, logrando el desarrollo individual y colectivo	Se centran en el trabajo individualizado y solo buscan el crecimiento de la empresa
Los Líderes con IE gestionan el cambio, logrando la aceptación e involucramiento de sus equipos	Los gerentes tradicionales dan cumplimiento a las reglas, normas y políticas, asimismo, se apegan a los procedimientos establecidos, atenuando la innovación y creatividad
Comunicación asertiva y toma de decisiones efectiva	Comunicación vertical y formal, y bajo involucramiento en la toma de decisiones

Elaboración propia

En la tabla 2, se hace una síntesis de los distintos modelos de IE, tomando como parámetro base el modelo de Goleman en este estudio.

Y en base a lo que Goleman indica, se hace referencia al contexto mexicano: según el autor la inteligencia emocional incluye dos tipos:

La Inteligencia Personal: compuesta por una serie de competencias que determinan el modo en que nos relacionamos con nosotros mismos, y que aplicada en el trabajo comprende:

Conciencia en uno mismo: es la capacidad de reconocer y entender en uno mismo las propias fortalezas, debilidades, estados de ánimo, emociones e impulsos, así como el efecto que éstos tienen sobre los demás y sobre el trabajo. Competencia que se manifiesta en personas con habilidades para juzgarse a sí mismas de forma realista, conscientes de sus propias limitaciones y que son capaces de admitir con sinceridad sus errores, sensibles al aprendizaje y con un alto grado de auto-confianza.

Autorregulación o control de sí mismo: habilidad de controlar nuestras propias emociones e impulsos para adecuarlos a un objetivo, de responsabilizarse de los propios actos, de pensar antes de actuar y de evitar los juicios prematuros.

Auto-motivación: habilidad de estar en un estado de continua búsqueda y persistencia en la consecución de los objetivos, haciendo frente a los problemas y encontrando soluciones, se manifiesta en las personas que muestran un gran entusiasmo por su trabajo y el logro de las metas por encima de la simple recompensa económica, con alto grado de iniciativa y compromiso.

Tabla 2: Modelos o Enfoques de IE

Características / Modelos	Goleman	Mayer -Salovey	Saarni	Bar On
Alcance	Refiere el uso y control de las emociones. Trabajo en equipo Empatía con emociones de los demás	Emoción individual en cuanto al estado de ánimo	Conjunto de habilidades y capacidades para desenvolverse mas adaptado y con confianza en si mismo	Influencia individual en las emociones para modificarlas Observa el medioambiente y las capacidades de adaptación a este
Elementos	Auto conciencia Aptitud social Auto dirección Relaciones gerenciales	Percepción y expresión emocional Facilitación emocional Comprensión Emocional Regulación emocional	Autoconciencia emocional Habilidades para entender emociones ajenas Habilidad para diferencial experiencias subjetivas de expresiones emocionales Habilidad para resolver y adaptarse en situaciones adversas	Intrapersonal Manejo de estrés Interpersonal Adaptabilidad al clima organizacional
Análisis	Modelo de autoconciencia y valoración de uno mismo	Modelo de autoconocimiento emocional Rigidez en los factores meta cognitivos	Relación intensa con el desarrollo Humano Se separa las teorías de la IE	Modelo académico Complejo

Elaboración propia.

La Inteligencia Interpersonal: Está compuesta por otras competencias que determinan el modo en que nos relacionamos con los demás:

Empatía: es la habilidad para entender las necesidades, sentimientos y problemas de los demás, poniéndose en su lugar, y responder correctamente a sus reacciones emocionales; capacidad de escuchar a los demás y entender sus problemas y motivaciones.

Habilidades sociales: talento para manejar las relaciones con los demás, en saber persuadir e influenciar a los demás.

Cuanto mayor sea la capacidad del líder para administrar cada una de estas áreas mayor será su inteligencia emocional, y por tanto un mejor clima organizacional que provea de factores motivacionales a todos los colaboradores. Situaciones en relación al liderazgo, como la que analiza Encuesta Internacional de Empleos de Kelly Services, consultora de Recursos Humanos (Kelly Global Workforce Index), en la que obtuvo el punto de vista de aproximadamente 170 mil personas en 30 países, relata que el 45% de más de 11 mil empleados entrevistados en México, se siente insatisfecho con el estilo de sus jefes, y solo 5 de cada 10 se sienten inspirados por sus superiores para dar lo mejor de sí en el trabajo. Adicionalmente datos de la encuesta realizada por el portal de empleo trabajando.com, que revela que el 60% de los mexicanos no se sentía feliz en su trabajo, ya que consideran que para que una persona esté satisfecha en su empleo y así incrementar su productividad, debe existir un buen clima, motivación y comunicación. Los estilos de liderazgo que según estos ejercicios ofrecen un panorama con mejores resultados en los trabajos de equipo son los que empoderan a los empleados para tomar decisiones directas haciéndolos responsables, y aunque la encuesta reveló que el 20% prefiere este tipo de líderes, solamente el 12% afirma que existe en su área de trabajo. En segundo lugar de las preferencias de los grupos de colaboradores, es el liderazgo de tipo empático, en tercer sitio, el estilo Visionario, que permite la cohesión progresiva y la visión compartida.

Estos datos permiten deducir que en México aun existe una brecha entre lo que los empleados prefieren para lograr un ambiente organizacional adecuado y orientado a resultados, y lo que las empresas ofrecen, afectando directamente la productividad, por lo que las organizaciones deben cuestionarse si el estilo de

liderazgo actual fomenta u obstaculiza el trabajo colaborativo. El centro de investigación para el desarrollo A.C. México (CIDAC, 2014) con el fin de identificar las competencias más importantes y las que resultan más escasas en las empresas, realizó una encuesta a 1,556 personas, del 1º de junio al 25 de octubre de 2013, a directores de áreas de recursos humanos y a jefes de áreas en empresas en los 32 estados del país. Las áreas entrevistadas fueron dirección, finanzas, producción y operaciones, mercadotecnia, y sistemas. Se llevó a cabo una distinción entre competencias sociales (o "suaves") y competencias técnicas (o "duras") En la tabla 3 se observa esta categorización de competencias.

Tabla 3: Lista de Competencias

Cultura General	**Liderazgo**	**Cuantitativo: Análisis de Datos**	**Tecnologías de la Información**	**Herramientas de Comunicación**
Imagen personal	Operaciones-logística	Cuantitativo: financiero-contable	Comunicación con otros	Eficiencia personal
Conocimientos técnicos en ingeniería	Trabajo en equipo	Inteligencia emocional	Cuantitativo: estadístico	Capacidades específicas
Innovación/emprendimiento	Marketing y ventas	Cuantitativo: matemático	Tecnologías de la información	Cuantitativo: análisis de datos

Elaboración propia con datos de: CIDAC 2014

La tendencia observada en las organizaciones estudiadas apunta hacia la formalidad y hacia la exigencia en las tareas. La cultura organizacional predominante se caracteriza por la formalidad estructural y la importancia que se da a la jerarquía, y también por el marcado énfasis que se da al cumplimiento de las responsabilidades. Se advierte una notable preferencia hacia los intereses empresariales, por encima de los intereses individuales, con lo cual el factor humano es hasta cierto punto tratado como un elemento accesorio y por ende sustituible. El gerente mexicano es valioso para su empresa en la medida en que su efectividad responda a las exigencias de la organización.

En la mayoría de las organizaciones se da un alto peso a los conocimientos técnicos que posee el gerente sobre las responsabilidades del puesto y en cierto modo se valora mejor al que sabe que al que puede, con lo que se ha creado un nuevo foro de competencia que estimula la acumulación de conocimientos, representando un signo de poder. En el terreno de los conocimientos hay áreas de especialidad que gozan de la preferencia de la jerarquía, como son el conocimiento tecnológico sobre el que está fincado el negocio, las finanzas y la mercadotecnia. En suma, las oportunidades de realización del personal en el trabajo son escasas, y las que existen están restringidas a quienes se manejan bien dentro de las políticas de la organización, de quienes entienden y apoyan las decisiones del alto mando, aunque no necesariamente sean suficientemente efectivas siempre.

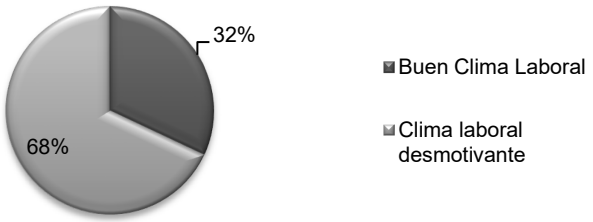
La solución de conflictos llega a tener también la misma fuente que la toma de decisiones, y en cuanto al flujo de información solo unos cuantos tienen acceso y dominio sobre la información clave de la organización. La organización mexicana no favorece la comunicación abierta y mucho menos la retroalimentación multimodal. Es común la retroalimentación de arriba hacia abajo, en forma de reprimenda, lo que hace que solo el que manda tiene derecho a criticar, tornando los ambientes hostiles y de presión, respondiendo a las exigencias de la organización para no perder su puesto. Las políticas y los procedimientos de control mantienen ocupada a la población gerencial y existe una espesa burocracia con la que se tiene que aprender a vivir.

El liderazgo predominante en la organización mexicana general es de tipo autocrático, desde arriba hasta las posiciones de mediana influencia, enérgicamente dirigido hacia el sostenimiento de un curso de acción,

hacia la corrección de desviaciones y hacia una interminable actividad de tomar decisiones, que más bien es de solución de problemas, como se anotó con anterioridad. Las acciones de reconocimiento al mérito del personal, son consideradas como rasgo de debilidad, siguiendo el pensamiento formalista que reza "no hacen nada extraordinario, sino cumplir con su responsabilidad". De forma similar, el trabajo en equipo raras veces se encuentra en las áreas de las empresas, imperando el individualismo y la búsqueda de méritos personales. En general el patrón cultural que rodea al gerente mexicano contemporáneo no favorecen la formación de una mentalidad colectiva con sus estilos Burócrata-Autócrata.

Según la Asociación Mexicana en Dirección de Recursos Humanos A.C. (AMEDIRH, 2014), en México, 6 de cada 10 trabajadores no son felices en su trabajo, principalmente porque no tienen buen clima laboral, tienen un jefe que no es un buen líder, la empresa no reconoce sus logros y/o porque no está de acuerdo con el sueldo que recibe. En un ejercicio paralelo realizado por el portal de empleo trabajando.com menciona que tan sólo un 32 % de los trabajadores se siente motivado por su trabajo, de acuerdo con la encuesta realizada para México, en 2013. Del 68% restante que son personas que no se sienten motivadas en su trabajo, reconocieron que su empresa no les da oportunidades para desarrollarse, que no está conforme con su sueldo o que su jefe no tiene capacidad de liderazgo.

Figura 1: Encuesta Sobre Satisfacción Laboral en México



Elaboración propia con datos de trabajando.com

El estudio refiere que para 90% de los encuestados, la desmotivación afecta negativamente su productividad, lo cual muestra la relevancia y "los desafíos que tienen día a día las compañías, si esperan ser las mejores", de implementar herramientas que estimulen la acción. Para los trabajadores, algunos factores que fomentan la motivación en el trabajo son la formación continua y el desarrollo personal, un sueldo acorde con el trabajo que se realiza, un buen clima laboral, beneficios y premios, así como un trabajo desafiante. Alejandra Apiquián, Coordinadora Académica en Psicología Organizacional de la Universidad Anáhuac, menciona en su articulo publicado en altonivel.com.mx, algunas características que predominan en la psicología del trabajador mexicano que hay que tomar en cuenta:

Dependencia al jefe.
Respeto al orden jerárquico.
Individualismo.
Deficiente comunicación.
La percepción del tiempo.
Falta de perspectivas profesionales.

En México, 26% de las plazas disponibles en el mercado laboral se quedan sin cubrir, debido a que los jóvenes aspirantes no demuestran que tienen las competencias suficientes que el puesto requiere, por lo que se requiere poner mayor énfasis en las habilidades “suaves” durante la formación de talento, arrojó un estudio del Observatorio Nacional del Emprendedor (ONE). El estudio fue dado a conocer durante la conferencia sobre Enseñanza del Emprendimiento en México, encabezada por el titular del Instituto

Nacional Emprendedor (Inadem) Enrique Jacob Rocha, y el presidente del ONE, Giulliano Lopresti, y que contó con la participación de Lynda Applegate, del Harvard Business School y Arturo Cherbowski Lask, director ejecutivo de Santander Universidades.

Según el estudio, que se elaboró durante el verano del 2013, el trabajo en equipo, entendido como la capacidad de los jóvenes para integrarse a las diferentes áreas de la empresa, trabajar con ellas, negociar, discutir e ir en contra cuando sea necesario, es la competencia más importante para las organizaciones, pero a la vez una de las más escasas de encontrar. Ernesto García, asesor del ONE, explicó que 70% de las empresas consideran a la entrevista como el criterio más importante para la contratación, seguida por un buen currículum (14.03%); recomendaciones de trabajadores de la misma empresa (9.82%) y examen de conocimientos (5.61%). Los expertos consideran habilidades "duras" a aquellos conocimientos técnicos, como los financieros, administrativos, tecnológicos, que otorgan al emprendedor las herramientas para elaborar un plan de negocios, estrategias de marketing, planes de ventas, desarrollo de productos. Todas ellas se encuentran en los planes de estudios de las escuelas, en cambio, las habilidades "suaves" como la facilidad de comunicación, relaciones interpersonales, trabajo en equipo, inteligencia emocional, liderazgo, escasean.

México es una de las 18 economías más importantes del mundo, pero sufre un fuerte desajuste de talento, lo que ocasiona que muchas vacantes laborales no sean cubiertas. La razón es la escasez de profesionales con las habilidades necesarias. Los conocimientos y habilidades para una dirección efectiva pueden ser sumamente amplios, incluye aspectos relacionados a la tecnología, tipo de negocio o empresa; procesos de trabajo, mercado, entorno económico, ratios financieros, marketing, entre otros; sin embargo, se entiende por dirigir: "obtener resultados a través de otras personas", por lo tanto la esfera de mayor interés es la relacionada a las relaciones interpersonales. Pilar Baptista, citada por Limón S. (2007), en un estudio que realizó en México en años recientes para definir el perfil de la empresa pyme, entre sus resultados encuentra que son dirigidas por el dueño, quien se desempeña como administrador y cuya toma de decisiones es centralizada, identificando que tales administradores ubican como valor principal en su empresa la obtención de utilidades.

METODOLOGIA

Esta investigación es de tipo cualitativo con un enfoque descriptivo de los principales componentes de la Inteligencia Emocional; de igual manera se hizo una revisión y análisis de los documentos tanto de casos exitosos en que se aplicó la IE, como de recientes encuestas de organismos expertos presentando datos que reflejan la situación real de las organizaciones en México. Basados específicamente en el modelo de Goleman, se presentan las conclusiones y resultados en cuanto a la aplicación de IE en México.

RESULTADOS Y CONCLUSIONES

El entorno actual demanda de manera urgente buscar el equilibrio entre la gerencia tradicional y los líderes emocionalmente inteligentes para poder gestionar a las organizaciones mexicanas de forma más exitosa potencializando dos habilidades: la formación de equipos y la capacidad de adaptarse a los cambios. Los hallazgos en materia de IE indican que es el activo intangible clave de las empresas, pero que en México son bajos los niveles de gestión organizacional bajo este paradigma. Se encontró una escasez en la formación de líderes con IE, por lo que la brecha existente entre gerencia y liderazgo con IE aún es bastante grande en la mayoría de las empresas mexicanas. De acuerdo a los resultados de la investigación se puede apreciar que los problemas más apremiantes del ámbito laboral en México desembocan en baja productividad, ausentismo, desmotivación, alta rotación de personal esto se debe principalmente a que los empleados no son tomados en cuenta: no participan en las decisiones, no se reconocen sus logros y no hay oportunidades de desarrollo, solo trabajan bajo presión, generando muchas de las veces estados emocionales

y físicos negativos que no repercuten de manera benéfica en los resultados, dañando cada vez más las relaciones interpersonales.

También es cierto que representa un área de oportunidad para tomar ventaja en su desarrollo por parte de los gerentes de nuestro país, ya que resulta imprescindible tomar el rumbo organizacional que haga generar líderes con visión humanista y con alta sensibilidad a las emociones propias y de los demás. En pro de una evolución de empresa que permita crear una mayor eficiencia y eficacia económica, ecológica, social y organizacional sostenibles, se deben aplicar con mucha seriedad las cualidades de la Inteligencia Emocional, principalmente la capacidad de escuchar a los demás, la pericia para comunicarse verbalmente, la adaptabilidad de la persona, la aptitud de respuesta creativa ante los contratiempos, la habilidad de controlarse a sí mismo, la confianza, y la motivación para trabajar en la consecución de los objetivos, con las que además de evaluar el desempeño de los gerentes y directivos, se va fortaleciendo la relación interpersonal y consolidando las competencias en general, enfocando a los colaboradores a un mejor desempeño para alcanzar los resultados esperados por la organización.

Todos estos atributos, aprovechados con equilibrio por líderes y gerencia, además permitirán edificar relaciones de confianza y acercamiento con los propios grupos de interés a niveles de mandos medios y altos, basados en el desempeño y desarrollo de personas y equipos que se transforman en grupos de alto rendimiento, donde la asertividad, el tomar en cuenta los sentimientos, el control de las emociones y puntos de vista reforzarán los vínculos permeando en todos los miembros dentro de un ambiente de respeto, compromiso y actitud de servicio.

Todo lo anterior, llevado a cabo de manera formal y eficiente, detonará el éxito en un entorno empresarial global y en constante cambio, que demanda personas con habilidades emocionales, determinantes en la generación de valor a la entidad basada en la I.E. Goleman sostiene que el control adecuado de las emociones, el correcto manejo de los sentimientos, la capacidad personal para la empatía, la forma de relacionarnos con nuestros semejantes y el autocontrol, constituyen, entre otros, el núcleo básico de la inteligencia emocional. La IE es un pilar importante para alcanzar un máximo compromiso emocional-gerencial de prioridad sobre intereses propios, que evita la fragilidad de los recursos vitales para el crecimiento de la organización. Concluyente es que todos los líderes deben alcanzar resultados y en este proceso existen dos caminos: apoyarse en el conocimiento y el trabajo de la gente o alcanzar resultados a pesar de la gente; por ello las ideas claras sobre el desarrollo de la I.E. desde el liderazgo puede ayudar a muchos gerentes que aun hoy en día conservan ideas vagas y contradictorias respecto a la I.E., fundamentadas en las experiencias tradicionales y paradigmáticas que se han adquirido empíricamente. Por lo tanto se explica que la relación dicotómica gerencia-liderazgo a través de la inteligencia emocional, determina la eficiencia organizacional para alcanzar y mantener el desarrollo del individuo y de la organización, así como de la sociedad en su conjunto. La inteligencia emocional es gestión de conocimiento, que al desarrollarla, incrementa el desempeño de líderes y acrecienta el capital humano de la entidad, garantizando en alto porcentaje el logro de resultados estratégicos.

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IMPLEMENTACIÓN DE TOOLS DE LOS PROCESOS ADMINISTRATIVOS , MEDIANTE LA APLICACIÓN DE TÉCNICAS Y ESTRATEGIAS TECNOLOGICAS , PARA OBTENER DE FORMA INTERACTIVA , EFICIENCIA Y EFICACIA EN UN MUNDO GLOBAL Y COMPETITIVO

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RESUMEN

Debemos de reconocer que la Administración, en su evolución vertiginosa ha sido uno de los artífices de una sociedad más preparada y acertada, con respecto al mundo que nos ha tocado vivir en evolución constante. Recordando que la administración en su contexto posee tópicos relevantes tales como : planear, organizar ,dirigir, controlar y coordinar de forma acertada para eficiencia y eficacia de la vida de la empresas. Las funciones administrativas se dividen en niveles, proporcionalmente clasificándose según las jerarquías y funciones a realizar, llegando así a la especialización de tareas y talento humano para aumentar y optimizar los procesos indicados, logrando de esta forma la conectividad en sus departamentos como empresa y de la empresa como tal en la sociedad globalizada. Interviniendo de forma endógena los gerentes, los cuales tienen en cuenta factores sociales, económicos, políticos y sobretodo una visión internacional del mundo interactivo que nos circunscribe; en la cual interviene la O.M.C. Surgiendo así en el plano económico y comercial la magnificencia llamada globalización que abre el radio de acción de los mercados logrando nuevas oportunidades de negocios. Estableciendo así conexiones entre mercados y sistemas productivos remotos. Siendo aquí el punto interactivo que se conecta a la administración y las herramientas (tools), para optimizar a la administración. Las TOOLS TIC en la Administración, ha sido a través de los tiempos una herramienta de incipiente poder interactivo en las diferentes ramas del conocimiento humano. Enlazándonos desde la más sencilla herramienta de ofimática hasta llegar a ser creadores y operadores de procesos distribuidos dentro de la empresa con la asistencia del computador o alguna aplicación de software realizado bajo medida. Los primeros pasos hacia una sociedad de la información se remontan a la invención del telégrafo eléctrico pasando posteriormente por el teléfono fijo, la radiotelefonía y, por último, la televisión. Internet, redes sociales, la telecomunicación móvil y el GPS pueden considerarse como nuevas tecnologías de la información y la comunicación, maximizando de esta forma la versatilidad de realizar algunos procesos desde las aulas y considerar la emulación de funciones, procedimientos , controles , cuadro de mando integral o (Balanced Scorecard – BSC) ; evaluando así la perspectiva financiera con la que los gerentes acostumbran ver el ritmo de la marcha de una empresa . Las TOOLS TIC constituyen un instrumento fundamental para la organización interna de cualquier negocio. Su utilización supone un importante ahorro de tiempo y recursos, al simplificar y agilizar los procesos de gestión, toma de decisiones, y facilitar el contacto directo con la clientela, empresas proveedoras y Administración Pública. Provocando así utilizar medidas en cuatro categorías -desempeño financiero, conocimiento del cliente, procesos internos de negocios y aprendizaje significativo con el plus del crecimiento para efectivizar iniciativas individuales, organizacionales y trans-departamentales identificando procesos enteramente nuevos para cumplir con objetivos del cliente y accionistas. Sin olvidar que todos estamos enlazados a una alfabetización tecnológica inexorable.

PALABRAS CLAVES: Administración, TIC, Internet, Gerencia Moderna, Conocimiento Humano, Procedimiento Remoto. la Llamada a Procedimiento Remoto (Del Inglés, Remote Procedure Call, RPC) es un Protocolo de Red Que Permite a un Programa de Ordenador Ejecutar Código en Otra Máquina Remota Sin Tener Que Preocuparse Por las Comunicaciones Entre Ambas

IMPLEMENTATION OF TOOLS OF ADMINISTRATIVE PROCEEDINGS, BY APPLYING TECHNIQUES AND TECHNOLOGICAL STRATEGIES TO OBTAIN INTERACTIVELY, EFFICIENCY AND EFFECTIVENESS IN A GLOBAL WORLD AND COMPETITIVE

ABSTRACT

We must recognize that the administration, in its breakneck development has been one of the architects of a more prepared and successful, with respect to the world that we live constantly evolving society. Recalling that the administration in its context has relevant topics such as: plan, organize, direct, control and coordinate so successful for efficiency and effectiveness of the life of the companies. The administrative functions are divided into levels, proportionally classified as hierarchies and functions to perform, reaching specialization of tasks and human talent to increase and optimize the processes indicated. Thus achieving connectivity in their departments as a company and the company as such in the globalized society. Intervening endogenously managers, which take into account social, economic, political and above all factors an international vision of interactive world that circumscribes us; in which intervenes O.M.C. thus resulting in the economic and commercial magnificence called globalization that opens the range of business opportunities, achieving new markets. thus establishing remote connections between markets and production systems. Interactive point being here that connects to the administration and the (tools) tools to optimize the administration. The TOOLS ICT in the administration, has been through time interactive tool incipient power in the various branches of human knowledge. Linking us from the simplest office automation tool to become creators and operators of distributed within the company with the assistance of computer software or an application made under measurement processes. The first steps towards an information society date back to the invention of the electric telegraph subsequently through the fixed telephone, the radio and finally television. Internet, social networks, mobile telecommunication and GPS can be considered as new information and communications technology. Thereby maximizing the versatility to perform some processes from the classroom and consider emulation functions, procedures, controls, or balanced scorecard (Balanced Scorecard - BSC); thus evaluating the financial perspective that managers tend to see the pace of the progress of a company. This being the technological evolution showing an implicit process continuously when a company and its collaborators employees reach the results defined by the strategic plan. The TOOLS ICT is a key to the internal organization of any business instrument. Its use represents a significant saving of time and resources by simplifying and streamlining management processes, decision making and facilitate direct contact with customers, suppliers and Public Administration Thus causing use measures in four categories -perfomance financial, customer knowledge, internal business processes and learning with significant growth plus for trans-departmental effectuate individual, organizational and identifying entirely new initiatives to meet client objectives and shareholders processes. Without forgetting that we are all linked to an inexorable technological literacy.

JEL: O320

KEYWORDS: Innovation; Research and Development; Technological Change; Intellectual Property Rights Management of Technological Innovation and R&D Administration, ICT, internet, modern management, human knowledge Remote procedure. The Remote Procedure Call (English, Remote Procedure Call, RPC) is a network protocol that allows a computer program to run code on a remote machine without having to worry about communications between them.

Administración.- Antecedentes Históricos

La administración, ha estado presente desde la prehistoria, descubrimientos realizados así lo manifiestan, al brindar información de modos de vida y producción. Tradicionalmente los egipcios son el punto de arranque del concepto, se sustentaban en treinta y seis nomos o distritos que aunque sujetos a la vigilancia y órdenes del rey, estaban regidos por gobernadores quienes velaban por los intereses del poder central y recaudaban impuestos. Contando con funcionarios administrativos y judiciales. Para asegurar los objetivos estaba la figura del Mandarín quien gobernaba una ciudad o administraba justicia, aunque su más exacto cometido era de consejero del Emperador, apareciendo en su entorno un ejército de funcionarios quienes aseguraban los medios de producción.

Tecnología.- Antecedentes Históricos

En Mesopotamia y Egipto2 el calendario fue utilizado como sistema de control del tiempo agrícola. En Mesopotamia el calendario sumerio dividía el día, en veinticuatro horas, inventando un instrumento que era una especie de cuadrante solar y una clepsidra o reloj de agua, midiendo los intervalos. Con cálculos astronómicos y observación lunar, controlaron los cambios estacionales, los meses y el año.
En Egipto, el año estaba dividido en tres estaciones de cuatro meses de treinta días cada una (doce meses y 360 días) denominándose Akhet (inundación), Peret (fertilización) y Shemu (cosecha). Sus cálculos eran basados en apreciaciones astronómicas con relación a las crecidas del Nilo.

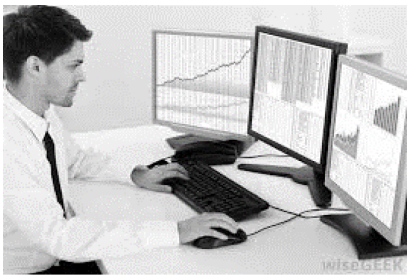
MARCO TEÓRICO

Dentro de los ejes transversales del concierto de las diferentes ramas del conocimiento, hay que mencionar que las tecnologías de la información y la comunicación hace posible muchas cosas que tal vez hace muchos años no se esperaba, constantemente se exige a científicos y al gobierno la mejora de las tecnologías porque, evidentemente, trae desarrollo tanto en la educación como en la sociedad, es en esta donde se puede apreciar el avance de las tecnologías y que claramente se observa. Las TIC's son herramientas muy complejas en funcionamiento y muy fáciles de utilizar, pero constantemente este exigente mundo pide que se mejore muchas cosas, es por ello que no satisfechos con lo que hasta ahora las tecnologías nos ofrece intentan día a día sacar productos más innovadores y curiosos a la vista del público o de los compradores. Actualmente es difícil conocer un producto necesario que ayuden y aporten a las comunicaciones y a la informática, uno de los productos que más cosas innovadoras presenta y ha ido presentando son el avance de los celulares, con cámara, filmadora, radio, GPS, etc. , al igual que las computadoras ahora tienen diferentes funciones y muchas cosas y unidades de almacenamiento al igual que medio para acceder al internet (conexión Wi-Fi).
1 Val Pardo, I. (1997): "Organizar, acción y efecto" página 73 Esic Editorial Madrid Disponible: http://books.google.es/books?id=NMqziSJTmIgC&pg=PA72&dq=la+administracion+y+su+aparicion+en+la+humanidad&hl=es&ei=lLkLU4bqKdOysQTnzIHwAg&ved=0CDYQ6AEwAQ#v=onepage&q=la%20tecnologia%20y%20su%20aparicion%20en%20la%20%C3%A9poca%20de%20egipto&f=false

Constantemente se utilizan estas herramientas en las comunicaciones o en la informática, esperamos que siga este avance porque la educación y la sociedad nos pide porque poder hacer video conferencias o recibir maestrías vía internet aumenta muchas posibilidades de estudio que antes nunca se hubiera pensado hacer, ¿Qué nos espera el futuro? No lo sabemos pero poco a poco llegaremos a una generación nueva de las tecnologías y eso será un gran avance para la humanidad. Existe una tipología de programas informáticos que sirven para almacenar toda la información relacionada con la clientela. Son los Customer Relationship Management (CRM) este tipo de aplicaciones son importantes cuando en un negocio tiene mucho peso el área comercial. De este modo, se puede recopilar gran cantidad de datos como las acciones que se realiza con cada cliente o clienta: las visitas realizadas, lo que le hemos vendido y en qué fecha, sus preferencias, sus sugerencias,… De este modo toda la información será accesible para cualquier persona de la empresa

que lo necesite. Estos programas nos permiten analizar las tendencias, la cantidad de ofertas/presupuestos que se convierten en negocio real… En definitiva, conocer mejor nuestro mercado. Es cotidiano que un joven desarrolle diversas actividades en paralelo al pasar tiempo en una computadora. No requiere enfocarse plenamente en una sola actividad, sino que es capaz de mantener una o múltiples conversaciones y/o procesos, por ejemplo. Esto es conocido como media multi-tasking y es un fenómeno creciente en el mundo.

Figura 1: Usuario en Computadora



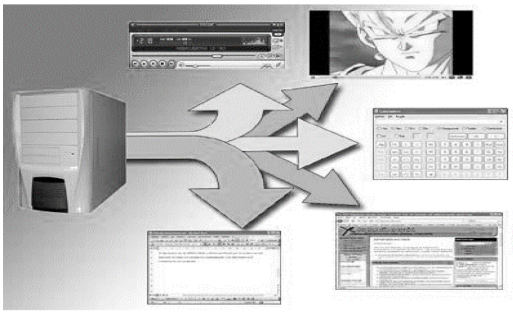
FUENTE: Imágenes de Google

Todos los procesos Educativos ya sean formal o informal nos convergen a tener una sociedad preparada y lista para la vida; sin dejar a un lado que el trabajo estando capacitado nos libera de tres grandes males: la calamidad, la ignorancia y el vicio. Puesto que los cambios de la sociedad se dan por factores endógenos y exógenos de tecnología, economía, social, cultural y la sociedad de la información, teniendo así un desafío para los nuevos aprendizajes

REVISIÓN DE LITERATURA

1 La introducción de las TIC para impulsar el desarrollo de la Sociedad de la Información y los procesos educativos y formativos que comporta ha llevado la elaboración de planes específicos como el europeo e-learnig 2000 o el español el internet en la escuela.

Figura 2: Multiprocesos



FUENTE: Imágenes de Google

Los analistas de la Sociedad de la Información han centrado su atención en diferentes aspectos de la misma: Propiedades de los objetos en el espacio digital como el hipertexto, el libro electrónico, la memoria externa o el interfaz (Rodríguez de las Heras 1991 y 2002). Relaciones entre personas y otros agentes en el espacio electrónico o tercer espacio (Echeverría 1999). Universo virtual (Woolley, 1994). Revolución multimedia y la primacía de la imagen (Sartori 1998). Consecuencias de los cambios tecnológicos sobre la organización del trabajo y sobre la cultura de los medios de comunicación (Castells. 1996). AR La expresión "Realidad Aumentada" Augmented Reality en inglés, abreviada comúnmente con el acrónimo AR – se refiere a la tecnología emergente que consiente combinar, en tiempo real, la información digital,

elaborada por un calculador, con la información proveniente del mundo real por medio de oportunas interfaces computarizadas. La realidad Aumentada tiene que ver con el volver explícita la información que está asociada implícitamente a un contexto, volviendo visible la relación que transita entre el mundo real y el mundo digital. Se trata de una tecnología que ha iniciado a difundirse enormemente a nivel global durante los últimos años, con un gran impacto sobre la sociedad y la actividad humana. La Realidad Virtual el usuario está inmerso en un ambiente virtual completamente reconstruido en la computadora, en la Realidad Aumentada son los elementos virtuales los que se sobreponen e integran en el espacio físico real. En sustancia, se trata de un proceso inverso respecto a aquél de la Realidad Virtual.

Aplicación del Uso de las Tools TIC

El concepto de "sociedad de la información" hace referencia a la creciente capacidad tecnológica, que permite replantear la estructura de las relaciones sociales, económicas, culturales y políticas, de acuerdo a los desarrollos existentes en la infraestructura de telecomunicaciones1 . La noción de "sociedad del conocimiento" fue utilizada por primera vez por el filósofo de la gestión empresarial Peter Drucker, quien previamente había acuñado el término "trabajador del conocimiento". En el decenio 1990-2000 fue profundizado en una serie de estudios detallados por autores como Robín Mansel o Nico Stehr. La sociedad del conocimiento es conceptualizada como una innovación de las tecnologías de la información y las comunicaciones, donde el incremento en las transferencias de la información modificó en muchos sentidos la forma en que desarrollan muchas actividades en la sociedad moderna. La diferencia de la sociedad del conocimiento y la sociedad de la información es que la información no es lo mismo que el conocimiento, siendo la información un instrumento del conocimiento.

Las sociedades de la información emergen de la implantación de las tecnologías de información y comunicación (TIC) en la cotidianidad de las relaciones sociales, culturales y económicas en el seno de una comunidad, y de forma más amplia, eliminando las barreras del espacio y el tiempo en ellas, facilitando una comunicación ubicua y asíncrona. La información no es sinónimo de conocimiento. La información se compone de hechos y sucesos, mientras que el conocimiento se define como la interpretación de dichos hechos dentro de un contexto, encaminada a alguna finalidad. Para la UNESCO el concepto pluralista de sociedades del conocimiento va más allá de la sociedad de la información ya que apunta a transformaciones sociales, culturales y económicas en apoyo al desarrollo sustentable. Los pilares de las sociedades del conocimiento son el acceso a la información para todos, la libertad de expresión y la diversidad lingüística. La Sociedad de la información ha centrado algunos puntos preponderantes aplicados al proceso operativo de las áreas tales como:

Tabla 1: Tools Tecnológicas en el Área de la Administración

E-Empresa	
Áreas	Aplicaciones TIC
Empresarial	Intranet - Extranet - Workflow - Ofimática - Foros - Video Conferencia – Survey Monkey - Brandfo - Firma Electrónica – Data Warehouse – Business Intelligence (BI) - portal de información de la empresa (EIP, enterprise information portal) , - Gestión de Procesos de Negocio (en inglés: Business Process Management o BPM)
Logística	Sistemas de localización – gestión de almacenes- sensores Aplicaciones informatizadas – domótica
Clientes	Sistema de crm customer relationship management) - uso de tpv e-commerce e-facturación – Web site - trendistic – bitcoin ilm (administración del ciclo de vida de la información) inteligencia empresarial (en inglés "business intelligence"
Proveedores	Sistema De SCM (Gestión de la cadena de suministro) - Uso EDI - Marketplaces - Aprovisamiento en La Red -- (SRM, Supplier Relationship Management-gestión de relaciones con los proveedores)
Administración Pública	E-Government - Certificados Digitales - B2A - SIGOB E-Ciudadania -- Firma electrónica -- E-Voto - ECUAPASS

Personal	Portales del empleado - E-Recruitment- E-Mail – E-Business - Cloud - Community Management –Blogs - Blog Pulse - Twitter - Facebook – Amazon – OLK - E-CITIZEN
Delegaciones	Red Privada Virtual - Herramientas De Trabajo - Colaborativo - Agenda compartida - Herramientas de intercambio de información (foros electrónicos) – Herramientas de administración de contactos - Herramientas de workflow – Conferencias electrónicas (videoconferencia, chat, etc.)
Gestión Interna	ERP'S - TOOLS CAD - CAM - CAE - Base De Datos – Redes -- BPM" (gestión de procesos comerciales) PLM (administración del ciclo de vida del producto) ASP (Proveedor de servicios de aplicación, ASP, acrónimo en inglés de Application Service Provider)
Aprendizaje Continuo	E-learning B-learning -- Diseño y montaje de aulas virtuales en Moodle - Modalidad Virtual – Edmodo --Creación de Recursos Educativos con Herramientas Web 2.0 - Modalidad Virtual
Empresarial Plataforma operativa universitaria	Avac,saue,sysfca, sga ,
Logística de Comunicación interactiva	Edmodo, Moodle, myspace, Twitter,
Clientes Presentación Laboral y/o educativa	Power point , prezzi
Procesos de Proyectos Estructurados y Medición	Project , visio
WEB 2.0	Herramientas 2.0
Blogs	Blogger, word press, tumbrl, posterous ,edublogs., animoto
Microblogging	Twitter, Yammer, Tuenti, Plurk y Identi.ca.
Wiki	Wikipedia, pbwiki, Socialtext, Mediawiki, Editme o Wikispaces.
RSS (Really Simple Sindication)	Google reader
Podcasting	Ivoox, espaciopodcast, soundcloud, Odeo, Yodio e itunes, Blip TV, Flickr
Redes sociales	Las principales son: Facebook, Linkedin, Google +, Academia.edu, youtube.com y myspace, Ning,
Marcadores sociales	Del.icio.us, Mister Wong o Diigo, Connotea, Favoriting, Pinterest, Scoop.it y Citeulike
E-Learning	BSCW , Edublogs, Ravalnet, livemocha, Dokeos, Skype llamadas (voip),
Multimedia sharing	Slideshare (presentaciones), googledocs (Documentos), teachertube (videos de docentes con contenido educativo)
Agregadores y RSS	Bloglines, googlereader
Nube (Cloud)	Dropbox -- Syncplicity --- Cubby ---Huddle -- Egnyte → 3tb Storage Harefile

FUENTE: Elaboración autor Internet ya no es un monólogo, es un diálogo con infinitos interlocutores…

METODOLOGÍA

Ventajas del Uso de las Tools TIC Internet

Captar Clientes Alta Programa De Publicidad Patrocinada.
Mejorar Visibilidad Alta En Redes Sociales Y Contratación Google.
Adwords.
Ahorrar Costes Digitalización E-Factura, Gestión Documental y Comunicaciones (Vozip).
Fidelizar Clientes Creación De Comunidad (Facebook, Ning, LinkedIn).
Descuentos.
Mejorar La Comunicación Mantenimiento En Canal RSS Y Cuenta En Twitter Facebook Empresarial.
Interactuar Con La Administración Certificado Digital y E-Factura
Comunicar, Networking (Publicación, Evento O Noticia En Red Social).
Conseguir Asesoramiento Networking (Pregunta En Foros).
Gestionar La Red De Contactos (Networking).
Encontrar Nuevos Canales De Venta y Oportunidades De Negocio Networking.
Participar En Nuevos Proyectos (Networking).
Gestión Del Conocimiento (Intranet Y Wikis).

El E-learning consiste en la educación y capacitación a través de Internet. Este tipo de enseñanza online permite la interacción del usuario con el material mediante la utilización de diversas herramientas informáticas. (Aulas virtuales, herramientas informáticas, Internet). B-Learning es la abreviatura de Blended Learning, término inglés que en términos de enseñanza virtual se traduce como "Formación Combinada" o "Enseñanza Mixta". Se trata de una modalidad semipresencial de estudios que incluye tanto formación no presencial (cursos on-line, conocidos genéricamente como e-learning) como formación presencial. "Cloud

computing" es un nuevo modelo de prestación de servicios de negocio y tecnología, que permite incluso al usuario acceder a un catálogo de servicios estandarizados y responder con ellos a las necesidades de su negocio, de forma flexible y adaptativa, en caso de demandas no previsibles o de picos de trabajo, pagando únicamente por el consumo efectuado, o incluso gratuitamente en caso de proveedores que se financian mediante publicidad o de organizaciones sin ánimo de lucro.

RESULTADOS

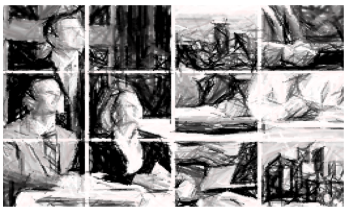
Community Manager Es una profesión que se perfila dentro de las empresas que descubren que las conversaciones sociales en línea, son cada vez más relevantes y que necesitan un profesional que conozca de comunicación en línea. Firma Electrónica equivalente electrónico al de la firma manuscrita, donde una persona acepta el contenido de un mensaje electrónico a través de cualquier medio electrónico válido. Ejemplos: Firma con un lápiz electrónico al usar una tarjeta de crédito o débito en una tienda.

Figura 3: Firma Electrónica

FUENTE: Imágenes Google

Las tic nos han ayudado y son de vital importancia ya que por medio de ella podemos desempeñarnos en muchas aéreas. en las empresas es importante ya que permite ahorro de tiempo , buena calidad , mejora de los mecanismos en la empresa esto se debe por que ya existen base de datos donde hay mejor organización y desempeño de la empresa. No es menos cierto que al recordar que realiza la gerencia no debemos de olvidar que es el proceso de hacer que las actividades sean realizadas con eficiencia y eficacia con y a través de otras personas, es entonces de alta prioridad aprovechar las ventajas de las herramientas Tool TIC y Gerenciales que fortalecen la debida presentación de un análisis o reporte de datos en una empresa

Figura 4: el Mundo Empresarial



FUENTE: Imágenes Google

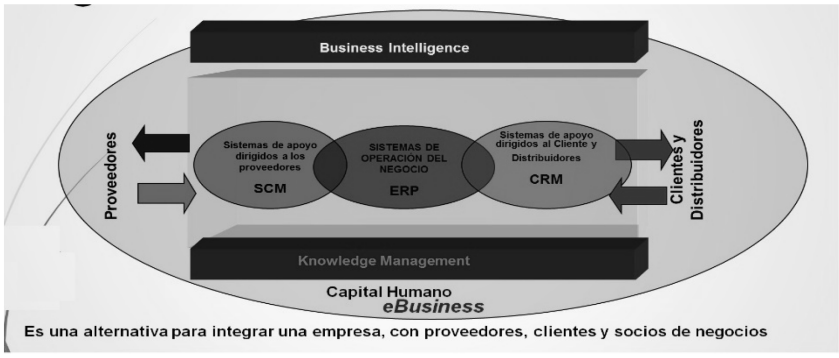
Siendo herramientas que se emplean para obtener soluciones efectivas en la gestión gerencial, de esta manera se minimizan los riesgos que puedan surgir en una organización; siendo consolidadas, Planificadas y con alto espíritu de cambio Teniendo las siguientes:

Coaching, Empowerment y sus claves.
Kaizen, 6 principales sistemas, Herramientas Gerenciales vs TIC

Coaching: es ayudarte a conseguir lo mejor que tú haces con todas tus habilidades y capacidades.

Empowerment: proceso de delegación de poder o de autorizar a otras personas en la toma de decisiones

Mapa Conceptual de BI



Kaizen: mejoramiento continuo en la vida personal, familiar, social y de trabajo; eliminando desperdicios e incrementando la calidad y la productividad

6 Principales Sistemas

El Sistema Just In Time (JIT)
El Sistema De Gestión De Calidad Total
El Sistema De Mantenimiento Productivo Total

Las Actividades De Grupos Pequeños
Los Sistemas De Sugerencias
El Despliegue De Políticas

Herramientas Gerenciales

Básicas
Administrativas
Teniendo como Básicas
las siguientes:

Lista de Verificació
Estratificación
Diagrama causa –efecto
Diagrama de Pareto
Histograma
Gráficas de control
Diagrama de dispersión

Teniendo como Administrativas las siguientes:

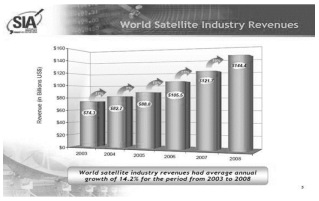
Diagrama de Afinidad
Diagrama de Relación
Diagrama de árbol
Matriz de relaciones
Matriz de priorización

Diagrama de flechas
Diagrama de contingencia

CONCLUSIONES

La Operatividad apropiada de las TOOLS TIC, nos hace más eficientes y eficaces en los procesos distribuidos y sus resultados, logrando así que la interface entre las áreas de la empresa se encuentren interrelacionada en tiempo real, ejecutando así Sistemas o Aplicaciones que depuran y compilan procedimientos, funciones, herencia de datos, bases de datos, más ágilmente en tiempo asincrónico para beneficio interactivo del mundo competitivo en que vivimos. Es por esto que históricamente la En Tecnología[4] se define como "la ciencia que estudia los medios técnicos y los procesos empleados en las diferentes ramas de la industria y de los negocios". Nuestra empresa y su posicionamiento en la vida actual dependerá de la participación que tenga en la conversación participando activamente o siendo objeto de la misma. En el siglo XXI mientras la tecnología va en progresivos avances, en donde cada ser humano, querrá estar conectado compartiendo y enviando información a través de la red medios de comunicación, las empresas telefónicas las empresas televisivas y las empresas de servicios de internet están aprovechando al máximo, las ventajas que ofrecen los satélites ya que les trae jugosas ganancias para sus empresas, ya que estamos en la era de la información todo se comparte mediante los medios de comunicación permitiendo así estar interconectados desde cualquier parte del mundo. Entre esas ganancia tenemos los siguientes ejemplos de cómo empresas salen ganando gracias a los satélites Los beneficios del mercado internacional de satélites han crecido cada año desde que SISA/Futron (Satellite Industry Association y la corporación Futron) comenzó en esta industria. Esta mercado experimento en el año 2008 un crecimiento del 19%, mayor que el 15% del año 2007 y situándose por encima de la media de crecimiento entre los años 2003 y 2008 que fue del 14,2%. (Vea figura 3) Se mantiene, sin embargo, más bajo que el record de crecimiento del 30% que obtuvo en 1997.Aquí se muestra la evolución de los ingresos mundial de satélites desde 2003 hasta el 2008.

Figura 5: Ingresos Mundiales de



Satélites Rescatado de

https://www.aero.upm.es/departamentos/economia/investiga/informe2008/satelites.html
En el gráfico puede apreciarse como continúa ascendiendo los ingresos en el sector servicios, manteniéndose como el gran impulsor de esta industria gracias al continuo crecimiento derivado de los satélites

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FORTALECIMIENTO DE LA COMPETITIVIDAD DE EMPRESAS AGRÍCOLAS DESDE LA TEORÍA CONTINGENCIAL

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Oscar Fernando Castellanos Domínguez, Universidad Nacional de Colombia

RESUMEN

Con el objetivo de fortalecer la competitividad de las empresas agrícolas que contribuyen al crecimiento económico en economías emergentes y que participan en los renglones de exportaciones no tradicionales, se plantea un análisis del desempeño organizacional de productores agrícolas en respuesta a las contingencias que impactan su actividad en un mercado globalizado. Este trabajo consideró el énfasis ambiental de la teoría contingencial de la administración, para el análisis del diseño organizacional y la competitividad de las empresas. Se emplea el concepto de Cadena Productiva como mecanismo de coordinación empresarial adoptado en algunos países latinoamericanos para la implementación de los programas nacionales de promoción de la competitividad. En un estudio de caso, se realizó un diagnóstico de la Cadena Productiva de Plantas Aromáticas en Colombia y se determinaron los factores ambientales y organizacionales que impactan de manera crítica la actividad productiva en empresas agrícolas exportadoras. A partir de dichos factores, se dirigió un ejercicio de prospección con expertos a través del cual se propuso un escenario meta para el año 2021. Finalmente se proponen las estrategias que conllevarán al fortalecimiento de la competitividad de la Empresa Agrícola y de la Cadena Productiva en atención a la contingencia.

PALABRAS CLAVE: Teoría Contingencial, Competitividad Sistémica, Empresa Agrícola, Diseño Organizacional, Prospectiva

COMPETITIVENESS STRENGTHENING OF AGRICULTURAL ENTERPRISES FROM THE CONTINGENCY THEORY

ABSTRACT

In order to strengthen the competitiveness of agricultural enterprises that contribute to the economic growth in emerging economies involved in the non-traditional exports sector, an analysis of organizational performance of agricultural producers is suggested in response to contingencies that impact their activity performance in a globalized market. This paper considered the environmental emphasis from the Contingent Theory of Management for the analysis of the organizational design and business competitiveness. We highlight Production Chain as the figure of business coordination mechanism also adopted in some Latin American countries for the implementation of national programs to promote competitiveness. In a case study, a diagnosis of Aromatic Plants Production Chain was held in Colombia and it determined the environmental and organizational factors that stroke critically productive activity in exporting agricultural enterprises. From the factors identified, experts conducted a foresight exercise to propose a target scenario for 2021. Finally, the strategies that led to strengthening the competitiveness of the agricultural enterprise and production chain was proposed focusing on attention to the contingency.

JEL: D23, L10, L79, M10, N56, Q13

KEYWORDS: Contingent Theory, Systemic competitiveness, Agricultural Enterprise, Organizational Design, Foresight

INTRODUCCIÓN

En países de la región que típicamente han sido caracterizados por su vocación agrícola, el fortalecimiento de la competitividad y la exploración de nuevas alternativas de desarrollo es vigente en los múltiples escenarios en que se desarrollan sus economías, de ahí la importancia de generar ambientes que permitan el desarrollo de los sectores promisorios y no tradicionales. El sector agrícola en países como Colombia, Perú, Bolivia, Ecuador, Brasil y Costa Rica han adoptado la figura de Cadena Productiva para la implementación de programas de apoyo a la competitividad (Castro & Lima, 2001; CICDA, 2004; Higuera, 2000). El presente artículo, retoma la necesidad de formular estrategias para fortalecer la empresa agrícola y por ende las cadenas productivas. Se presenta el caso de estudio para la cadena productiva de plantas aromáticas en Colombia con el objetivo de establecer un punto de referencia para otras cadenas donde actúa la empresa agrícola como unidad de estudio. Las estrategias definidas a partir del diagnóstico y la prospección de escenarios pueden ser extrapoladas a otras cadenas productivas en la región. Se expone un referente para el manejo administrativo de la empresa agrícola mediante el cual se busca dinamizar la estructuración organizacional de las empresas y de la actividad productiva a través del abordaje de la teoría Contingencial como una perspectiva de gestión administrativa. El sector agrícola requiere un nuevo referente administrativo para enfrentarse a un mercado internacional con elementos cambiantes en el ambiente que no son gobernados por las organizaciones, sin embargo, estas están sometidas a enfrentarlos.

REVISIÓN DE LITERATURA

Para hacer un acercamiento al funcionamiento actual de la cadena de valor de las empresas agrícolas, se identificó la Cadena Productiva como el mecanismo de coordinación entre empresas de este sector en varios países de Latinoamérica, por lo cual se aborda el concepto de Cadena Productiva en la primera parte de la revisión de literatura. En un segundo acápite se trata el concepto de competitividad analizada en un enfoque sistémico que involucra los diferentes actores de las Cadenas Productivas en los diferentes niveles de análisis. A continuación se hace la revisión acerca de la teoría contingencial y la pertinencia de su adopción para el análisis de la competitividad de empresas agrícolas como actores en las cadenas productivas.

Cadena Productiva

En países latinoamericanos la Cadena Productiva se constituye como una herramienta por medio de la cual las empresas mejoran sus indicadores de productividad y se insertan de manera competitiva en los procesos de internacionalización (Castellanos *et al.*, 2001). Las redes empresariales, los clúster y los distritos industriales son los principales modelos de mecanismos de cooperación los cuales sufren adaptaciones en cada caso que son implementados y son llamados de distintas manera. La Cadena Productiva es una forma asociativa basada en el modelo de los distritos industriales (Grueso, Gómez, & Garay, 2009). La clave del encadenamiento de las empresas en una Cadena Productiva reside en que se facilite y sea más eficiente el proceso productivo (Isaza, 2008) y que la combinación de los recursos y capacidades de las empresas permita el desarrollo de ventajas competitivas (Franco & Haase, 2015; Grueso Hinestroz, Gómez, & Garay, 2009). En Colombia, el sector agropecuario se ha segmentado en 34 cadenas productivas. La Cadena Productiva de plantas aromáticas representa a uno de los productos agrícolas promisorios (López, Mejía, Gómez, & Albarracín, 2009). El área cultivada en plantas aromáticas para exportación en fresco es de 483 ha. (Lizarralde, 2014). El incremento del valor de las exportaciones permite ver que hay un mercado con demanda creciente con condiciones susceptibles de mejora para lograr una mayor participación en el mercado en el mediano y largo plazo.

Competitividad y Contingencia

En el escenario internacional, en el proceso de apertura e internacionalización, las economías emergentes requieren de una inserción progresiva y creativa en el mercado. Aunque esto puede lograrse a corto plazo con base en ventajas comparativas naturales, a largo plazo se puede lograr y sostener a través de la confluencia de la política económica y de la capacidad del país para construir ventajas competitivas dinámicas y responder a los cambios en el entorno empresarial. Para ello se hace necesario un ambiente orientado a apoyar la innovación, el cambio técnico y el mejoramiento de la productividad (Isaza, 2008). Como vía para un análisis en los diferentes niveles en que participan las empresas agrícolas y en concordancia con el alcance del concepto de Cadena Productiva, el análisis de competitividad se aborda desde un enfoque sistémico (Castellanos, Ramírez, Fúquene, Quintero, & Fonseca, 2013; Esser, Hillebrand, Messner, & Meyer-Stamer, 1996; Morales, 2006). Dicho enfoque, permite estudiar la competitividad de las empresas agrícolas que participan en las cadenas productivas y como caso de estudio, se realizó una revisión de las condiciones propias de las empresas productoras y comercializadoras de plantas aromáticas en los niveles de análisis Micro (empresarial), Meso (Institucional), Macro (entorno económico) y Meta (internacional) de tal forma que se abarca la especificidad de las empresas y los elementos del ambiente empresarial como lo sugiere la teoría contingencial.

La teoría contingencial puede ser abordada desde el enfoque tecnológico el cual se refiere a la capacidad de adopción de nuevas tecnologías de acuerdo al diseño productivo de las empresas. También puede ser abordada desde el enfoque ambiental, el cual se refiere al estudio del entorno organizacional de las empresas y como los cambios de ese ambiente impactan la estructura de las empresas. Los elementos que componen el ambiente en que se desempeñan las organizaciones son dinámicos y cambian en diferentes formas y frecuencias, por lo que es necesario que las empresas estén preparadas para atender las situaciones inciertas o eventuales representadas por la contingencia. La teoría Contingencial de la administración enfatiza en que la eficiencia organizacional no se alcanza siguiendo un único modelo organizacional, no existe una única forma para organizar y lograr los objetivos variables de una organización en un ambiente dinámico (Donaldson, 2006; Isairías, 2011). Variaciones en el ambiente en que se desarrolla una organización deben conducir necesariamente a variaciones en la estructura organizacional (Chiavenato, de la Fuente Chávez, Serrano, & Acuña, 2006). Las empresas agrícolas y las cadenas productivas están inmersas en ambientes que generan incertidumbres y su gestión es complicada (Silvestre, 2015), de tal manera que es estratégico que tengan la capacidad de afrontar los cambios y atender las contingencias que se deriven de ellos para lograr ser competitivas en un mercado internacional. El reconocimiento de los elementos ambientales relevantes disminuye la incertidumbre de las empresas. La disminución progresiva de esa incertidumbre ocurre en la medida en que las empresas logran adaptarse a los cambios (Chiavenato et al., 2006) y logran mejores desempeños administrativos.

Los elementos ambientales que afectan a la empresa agrícola se encuentran fuera de sus límites y por tanto no puede controlarlos, sin embargo, estos elementos afectan el diseño de la organización. Para tal dinámica, la teoría contingencial propone gestionar los factores organizacionales para que la atención de la contingencia permita que se logren los niveles competitivos propuestos en el escenario meta de 2021 (Wiengarten, Humphreys, Cao, & McHugh, 2013). Por lo anterior, se encuentra pertinente el abordaje de la teoría Contingencial como una vía para dinamizar la estructuración de las empresas dedicadas a la producción agrícola y el fortalecimiento de su competitividad.

METODOLOGÍA

El desarrollo de la investigación abarcó la consulta de reportes institucionales de entidades especializadas en temas de producción y operaciones de exportación para el entendimiento de las condiciones tendenciales de desempeño de la cadena productiva. También se involucraron a los productores de hierbas aromáticas

para mercados internacionales y se obtuvo información directa para la identificación de factores críticos y la creación de un escenario meta para el 2021.

Identificación de Factores Críticos

Se realizó una revisión de cifras de exportaciones colombianas de hierbas aromáticas durante los años 2012, 2013, 2014 y 2015. Se documentaron los progresos en diferentes indicadores de oferta y demanda para lograr una perspectiva amplia de la evolución de la actividad productiva. También se realizó un Diagnóstico de Competitividad para las empresas agrícolas de la Cadena Productiva de Plantas Aromáticas a través de la consulta individual a productores con la cual se identificaron factores críticos que impactan la competitividad en los diferentes niveles de análisis sistémico.

Definición Escenario Meta 2021

Se dirigió un ejercicio con expertos, gerentes de empresas agrícolas dedicadas a la producción y comercialización de hierbas aromáticas. El ejercicio consistió en una valoración de los factores críticos a través de una matriz de Importancia y Gobernabilidad (IGO) que permitió valorar qué tan importante es cada factor crítico para el productor y qué poder de gobierno tiene para cambiar su condición. A continuación se pidió a los participantes realizar un esquema del diseño de sus organizaciones y el flujo de la toma de decisiones, a su vez, se pidió identificar los elementos que se encuentran en el ambiente en que desarrollan su actividad y señalar cuáles pueden representar contingencias. Finalmente se realizó un ejercicio de prospección (Coates, Durance, & Godet, 2010; Godet, 2010) a partir de la cual se formuló un escenario pesimista y un escenario apuesta para un horizonte de 5 años. A partir de los escenarios se formularon las estrategias para el fortalecimiento de la competitividad.

RESULTADO

Los factores críticos identificados fueron los siguientes: i) Capacidad de la empresa a la adopción de cambios; ii) Apoyo institucional; iii) Desarrollo técnico; iv) Desarrollo del mercado; v) Financiamiento; vi) Innovación tecnológica; vii) Condiciones fitosanitarias; viii) Coordinación empresarial. El primer ejercicio con productores permitió identificar elementos estratégicos como que el 46% de los productores consideran como una ventaja competitiva la implementación de estándares productivos que permiten garantizar calidad e inocuidad de sus productos. Solo el 8% considera que el Recurso Humano es estratégico para su operación, desde el enfoque contingencial se considera que este elemento es fundamental en diseño organizacional y que su capacidad de adopción al cambio se deriva precisamente de su calidad. Es de considerar que un 36% de los actores manifestaron que el recurso humano es uno de los factores limitantes de la actividad por falta de disponibilidad en áreas rurales y por la alta rotación de personal. El Desarrollo tecnológico (36%) y la infraestructura (36%) fueron identificados como grandes limitantes. La falta de desarrollo de tecnologías para facilitar o generar mayor valor en la cadena productiva se identifica como uno de los factores limitantes expresado en una desarticulación de la academia con el sector productivo y los valiosos avances que logran las universidades.

Las calificaciones dadas a cada factor en el análisis IGO, evidenciaron que la capacidad de adaptación a cambios en el ambiente en que se desempeña la organización es muy importante y es muy gobernable por cada organización. Otros factores con igual valoración fueron el conocimiento técnico y el desarrollo del mercado. El financiamiento y las condiciones de restricción fitosanitaria fueron identificados como factores muy importantes, sin embargo, son factores ingobernables para el productor, por lo que la estrategia de mejora de las condiciones deberá elevarse al nivel meso o macro en el análisis sistémico de la competitividad. El apoyo institucional fue identificado como un factor crítico, sin embargo pierde importancia para los actores de este eslabón ya que consideran que el alcance del apoyo es limitado o nulo y han desempeñado su actividad productiva sin un apoyo evidente por parte de las instituciones, así mismo,

es un factor ingobernable para el cual se definieron las estrategias para el mejoramiento de la competitividad en un nivel de análisis meso. Se encontró que el diseño organizacional de las empresas productoras en su totalidad es una organización vertical con flujos de decisión e información descendentes. Las áreas o departamentos de este tipo de organizaciones se encuentran totalmente diferenciadas y no se encuentran niveles que integren las metas o actividades entre ellas. Aun cuando las compañías reconocen la necesidad de la disposición al cambio, no se evidencian canales de comunicación horizontales que permitan flexibilidad a la estructura de las empresas y una administración más flexible para amortiguar o impulsar los cambios que generen los elementos externos a la empresa que impactan su actividad. Los elementos ambientales que identifican en común los productores consultados corresponden a: Autoridades internacionales, clientes, instituciones nacionales, clima, competidores, orden público, mercado cambiario, economía internacional. Se concluyó como escenario apuesta para el año 2021 un escenario con mejores condiciones comerciales y una cadena productiva con una mayor cuota de mercado reconocida por diferenciación en calidad del producto. Un cuerpo institucional con mejor gestión y mayor oportunidad de apoyo, intervención y control a la actividad productiva. Mayor desarrollo tecnológico para mayores rendimientos y mejoras en la estructura de costos. Impacto del mercado mediante productos innovadores y con valor agregado. Empresas más flexibles en su diseño organizacional que integren los departamentos y permitan una mejor administración y gestión de los recursos. Programas de control preventivo para mejores condiciones fitosanitarias. Recursos financieros accesibles. Extensión de etiquetas para los productos de cuidado de los cultivos hacia especies de plantas aromáticas. Un mecanismo de coordinación empresarial más eficiente, integrador y contundente. Las estrategias se definieron para los diferentes niveles de análisis sistémico de la competitividad como se observa en la Tabla 1. La primera columna muestra cada nivel y la segunda columna las estrategias que deben ser implementadas por los actores de la Cadena Productiva a fin de lograr condiciones competitivas en los diferentes niveles.

Tabla 1: Estrategias Para el Fortalecimiento de la Competitividad de Empresas Agrícolas. Caso de Estudio: Empresas Productoras de Plantas Aromáticas

Nivel de Análisis	Estrategias
Micro	Las empresas deben visualizar el diseño organizacional y establecerlo considerando las formas que éste les provea flexibilidad y mayor capacidad de adaptación al cambio. La capacitación del recurso humano y la constitución de empresas más orgánicas permiten una reacción con mayor oportunidad ante los cambios. Se desarrollarán programas de conocimiento y de mejora continua para optimizar el uso de recursos en cada uno de los procesos operativos y administrativos de la empresa. Los procesos deberán ser definidos y detallados para identificar los factores y elementos que participan, de tal manera que hay un reconocimiento de los flujos de producción, decisión y comunicación Participación en los eventos internacionales que impulsan el comercio con los actuales destinos de las exportaciones y con nuevos destinos. Implementación de programas de prevención y control de enfermedades en los cultivos, reducción de las interceptaciones por plagas en los aeropuertos de los países destino.
Meso	La cadena productiva de plantas aromáticas oficializada ante el Ministerio de Agricultura y Desarrollo Rural deberá ser dinamizada para lograr una mayor gestión de recursos y proveer mejores herramientas tecnológicas y no tecnológicas a los productores y demás actores de la cadena. Provisión de información de precios oficiales a los cuales se venden los bienes de la cadena que permitan tomar referentes y conocer tendencias que puedan representar oportunidades para la cadena productiva.
Macro	Definición de una política presupuestaria y sectorial que provean estabilidad a la actividad productiva. El apoyo institucional debe trascender la frontera nacional y apoyar a las empresas frente a autoridades internacionales. Apoyando con diplomacia y herramientas técnicas que favorezcan la entrada de los productos a los países destino. La articulación entre empresas deberá estar coordinada a fin de lograr mayor poder en el mercado y proveer un desarrollo sectorial a partir de la coordinación de acciones que provean desarrollo a la actividad y la solución de externalidades y contingencias. La creación de un reconocimiento de calidad de origen para las plantas aromáticas en los principales países destino a fin de incentivar el consumo.
Meta	Programa de identificación temprana y oportuna de los requerimientos de consumo para mantener una vanguardia Programas de vigilancia que permitan monitorear los cambios de los competidores internacionales con el objetivo de anticiparse al cambio que ocasionen en el mercado.

CONCLUSIONES

El fortalecimiento de la competitividad de los sectores agrícolas en países con las oportunidades productivas que tiene Latinoamérica, es fundamental para apoyar la diversificación de las economías y para lograr garantizar de seguridad alimentaria. El análisis de fortalecimiento de competitividad se enriquece cuando al contrario de seguir una tendencia de eventos históricos y proyectar un futuro sin intervenciones nuevas, se avanza en el diseño de una meta posible y que considera un mejor escenario a través de la prospección. Es así como se definen estrategias para lograr llegar al escenario apuesta, considerando los elementos que generan contingencias en el ambiente en que se desempeñan las empresas agrícolas, el enfoque Contingencial invita al análisis del ambiente y a la re-evaluación de los diseños organizacionales rígidos y herméticos para lograr mayor una mayor dinámica de la estructura. La capacidad de identificar los elementos cambiantes del ambiente permite a las empresas reducir la incertidumbre de tal manera que se logran aprovechar las oportunidades y afrontar las amenazas que proveen los cambios.

Las cadenas productivas son sistemas abiertos, sometidos a condiciones de ambiente, a situaciones cambiantes y a la exposición a contingencias por lo que, definir escenarios apuesta que promulguen un mejor futuro para los actores y las sociedades donde estos desempeñan su actividad, es indispensable a fin de encaminar los esfuerzos hacia un horizonte determinado. La teoría contingencial de la administración brinda elementos para el análisis de las condiciones que enfrentan las organizaciones de forma específica, sin embargo, las estrategias diseñadas para el fortalecimiento de las empresas productoras de hierbas aromáticas de Colombia, se proponen como un lineamiento para otras cadenas productivas del sector agrícola. Se considera que, las estrategias propuestas no son universalistas y no pueden ser aplicadas de manera literal como un estándar de mejores prácticas de gestión para cualquier tipo de empresa de cualquier industria. Las estrategias se plantean como un referente administrativo para el diseño y la implementación de estrategias para cadenas productivas y empresas dedicadas a la producción agrícola con el fin de mejorar sus condiciones competitivas en los mercados que se desempeñan y que deben ser ajustadas a las condiciones específicas de desarrollo y localización.

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ASOCIACIONES PÚBLICO PRIVADAS EN AREAS NATURALES PROTEGIDAS ECOTURISTICAS: LECCIONES APRENDIDAS

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RESUMEN

Las Alianzas Público Privadas (APPs), son acuerdos entre el sector público y privado que surgen como alternativa a la creciente demanda de recursos y de gestión para la provisión de infraestructura y la prestación de servicios públicos (Brown & Marques, 2013; Grimsey & Lewis, 2002). Estudios empíricos como el de Austin, et al., (2005) muestran las lecciones aprendidas en alianzas entre el sector público, privado y organizaciones de la Sociedad Civil en Latinoamérica. Sin embargo existe poca evidencia en la literatura que describa las lecciones aprendidas para este tipo de asociación en áreas protegidas. Este artículo recoge las lecciones aprendidas de una alianza multisectorial en el sector ecoturístico en Colombia.

PALABRAS CLAVE: Alianzas Público Privadas, APPs, Áreas Naturales Protegidas, ANPs, Ecoturismo

PUBLIC PRIVATE PARTNERSHIPS FOR NATURAL PROTECTED AREAS IN ECOTOURISM

ABSTRACT

Public-Private Partnerships (PPPs) are agreements between the public and private sector, emerging as an alternative to the increasing demand for resources and management to provide infrastructure and public services (Brown & Marques, 2013; Grimsey & Lewis, 2002). Empirical studies such as Austin, et al., (2005) show the lessons learned in partnerships between the public, private sector organizations and civil society in Latin America. However there is low evidence in the literature that describes the lessons learned for this type of partnership in protected areas. This article presents the lessons learned from a multisectoral alliance in the ecotourism sector in Colombia.

KEYWORDS: Public-Private Partnerships, PPP, Protected Natural Areas, NPAs, Ecotourism

INTRODUCCIÓN

Las Alianzas Público Privadas, APPs, han mostrado ser eficaces no solo para la provisión de infraestructura pública y la prestación de servicios públicos (Agrawal, et al., 2011; Chinyere & Xu, 2012; FOMIN, 2010; Grimsey & Lewis, 2002, 2004), sino también para el desarrollo de proyectos en áreas naturales protegidas, ANPs, para fines ecoturísticos (Escobar, Jiménez & Urrea, 2003) Ejemplo de lo anterior en 1997, en la ciudad de Manizales Colombia, se realiza un estudio donde se evidencia la necesidad de generar espacios de recreación y turismo ya que la calidad de las áreas recreativas no correspondía a los requerimientos de la población. Con base en indicadores de calidad propuestos por la UNESCO, en el año 2001, se crea la alianza público-privada integrada por más de 30 organizaciones entre ellas: el Programa de las Naciones Unidas para el Desarrollo, PNUD, la gobernación de Caldas, la Alcaldía, la Fundación Lúker, los gremios, cinco universidades de la ciudad y Organizaciones no Gubernamentales, ONGs, con el objetivo de proveer infraestructura cultural y ambiental en la región.

Para ello, se decide construir en alianza *"El Ecoparque de Selva Húmeda Tropical Los Yarumos",* en un Área Natural Protegida y destinada a la conservación y educación ambiental, recreación y turismo ecológico, como respuesta a las evidentes necesidades de recreación, cultura y educación ambiental de la ciudad. Actualmente, el Ecoparque se conserva como una Area Natural Protegida de 52 hectáreas, fuente de oxígeno y de recreación, con alto valor ecosistémico dada su única variedad de fauna y flora. A pesar de los éxitos y logros alcanzados en la etapa de construcción, y en los años de operación inicial del Ecoparque, en los últimos años éstos no han correspondido a los éxitos y logros iniciales. Por ello, este artículo tiene como propósito develar las lecciones aprendidas durante la operación y gestión de esta alianza. Inicialmente, se realiza una revisión de la literatura en Alianzas Público-Privadas en el sector ecoturístico, Áreas Naturales Protegidas y Ecoturismo. Luego se describe la metodología que se utilizó para develar las lecciones aprendidas durante la gestión de la alianza y se presentan las lecciones aprendidas en la gestión de la alianza público privada comparando los resultados desde su construcción inicial hasta la situación actual. Finalmente se plantean las conclusiones.

Alianzas Público-Privadas, APP

Las Alianzas Público-Privadas, APPs, o *Public-Privates Partnerships, PPPs*, se definen como acuerdos contractuales entre el sector público y privado para la provisión y/o administración de infraestructura y servicios públicos. (Bel, et al., 2013; Grimsey & Lewis, 2004; Nissar, 2013; Schaeffer & Loveridge, 2002) Las APPs emplean la capacidad, experiencia y las habilidades del sector privado para expandir la provisión de infraestructura a gran escala (Siemiaticky, 2011, 2013); mediante contratos de larga duración, inversión y desarrollo en contextos de incertidumbre (Cruz y Marques, 2013), de co-operación entre actores públicos y privados, donde los riesgos, costos y recursos son compartidos para producir un servicio o un producto (Greve & Ejersbo, 2002), o de coproducción en la que la meta es la plusvalía proveniente de la sinergia entre la colaboración del sector público y privado. (Wang, 2009) Las APPs fueron implantadas por primera vez en proyectos sociales públicos tales como escuelas, hospitales y prisiones en Inglaterra, Australia y los Estados Unidos, posteriormente debido a su éxito, su uso se expandió alrededor del mundo y siendo implementadas este tipo de asociación en diferentes contextos. (Adams, Young, & Zhihong, 2006) En Colombia las Asociaciones Publico Privadas son regidas por la ley 1508 de 2012 se definen como "instrumento de vinculación de Capital privado, que se materializan en un contrato entre una entidad estatal y una persona natural o jurídica de derecho privado, para la provisión de bienes públicos y de sus servicios relacionados, que involucra la retención y transferencia, riesgos entre las partes y mecanismos de pago, relacionados con la disponibilidad".

Áreas Naturales Protegidas y Ecoturismo

Las Áreas Naturales Protegidas (ANP) tienen como objetivo principal conservar la biodiversidad, los bosques y los beneficios que proporcionan, incluyendo hábitat de la biodiversidad y los servicios hidrológicos (Miranda, Corral, Blackman, Asner & Lima, 2014). Sin embargo, las ANP pueden ser objeto de la implementación de proyectos ecoturísticos. (Rábago, & Revah, 2014).La adecuada implementación de proyectos ecoturísticos puede traer grandes beneficios ambientales y sociales, como la recuperación de zonas naturales y valores culturales (Bego & Malltezi, 2011). El Ecoturismo se entiende como la actividad turística, desarrollada en zonas naturales o áreas protegidas, que busca conservar el medio ambiente y el bienestar de los habitantes locales (Ospina, Mora & Romero, 2013; Ministerio de Ambiente, Vivienda y Desarrollo Territorial, 2005; Powell & Ham, 2008; Bego & Malltezi, 2011). Para el desarrollo de este tipo de actividades los gobiernos han reconocido la necesidad de impulsar la conformación de alianzas público-privadas para articular los esfuerzos del sector público y privado hacia la provisión y operación de infraestructura turística (Wilson, Nielsen& Buultjens, 2009, Franco & Quintela, 2013, DNP, 2005).

Para Wilson et al., (2009), la relación público privada en el sector ecoturístico de Australia está determinada por la personalidad de los operadores privados y su habilidad intraempresarial para trabajar dentro de la

estructura burocrática del propietario público. Según Franco & Quintela (2013), esta misma relación en el sector ecoturístico de Portugal, está motivada por el desarrollo de proyectos con objetivos comunes y la posibilidad de incrementar la capacidad institucional, y para Dulaimi, et al., (2010) la implementación de proyectos ecoturísicos en los Emiratos Árabes Unidos está determinada por el apoyo político y la presencia de un fuerte consorcio privado.

METODOLOGÍA

Se utilizó la metodología de Caso de Estudio ya que se propone alcanzar la mayor compresión del caso en sí mismo sin fundamentación teórica ni hipótesis previas (Yin, 2009). Como se mencionó, el Caso de Estudio se construye a partir de la alianza público privada para la construcción del "*Ecoparque de Selva Húmeda Tropical Los Yarumos"* y se fundamenta en los resultados de los datos obtenidos entre los meses de Julio del 2015 y Marzo del año 2016, utilizando el método cualitativo de entrevista semiestructurada con expertos de los distintos sectores participantes. Este artículo devela las lecciones aprendidas durante la gestión de la alianza comparando los resultados desde su construcción inicial hasta la situación actual.

RESULTADOS

Lecciones Aprendidas

Como prospectiva de lo que podría suceder, las amenazas y debilidades concebidas en el proceso de creación de la alianza se cumplieron en el tiempo (Escobar et al., 2003). Según los expertos consultados, desde la apertura han existido continuas dificultades en la operación del Ecoparque:

Escasa voluntad política de algunas administraciones públicas: cambios en las políticas de la administración pública, la diferencia entre los ritmos de trabajo e incumplimiento de las responsabilidades y los roles de cada actor, fueron debilitando la confianza y la institucionalidad que se había fortalecido en la creación de la alianza. Paulatinamente el aliado del sector privado se fue quedando solo en la operación de "El Ecoparque de Selva Húmeda Tropical Los Yarumos".

Insuficiente apropiación de recursos para la operación: ya que la operación del Ecoparque fue tradicionalmente deficitaria y los recursos apropiados por parte del sector público fueron cada vez menores, el déficit de la operación tuvo que ser cubierto con cargos a rubros de inversión. Adicionalmente, una escasa gestión de recursos para nuevas obras de infraestructura y de recreación, llevó a rezagos en los proyectos de renovación de atracciones y por ende al incumplimiento de los objetivos de operación del Ecoparque.

Deterioro en las relaciones entre el sector público y privado: por lo anteriormente citado y a cambios motivados de forma unilateral por el sector público en la operación del Ecoparque, que no solamente no solucionaron la problemática de fondo, sino que además la agravaron, se generó un desgaste institucional que terminó profundizando la crisis y llevando a un deterioro de las relaciones entre los actores público y privado, ocasionando finalmente el retiro del representante del sector privado de la Alianza Público Privada. Varios han sido los esfuerzos por recomponer la situación, por ejemplo, la inversión en nuevos atractivos. Sin embargo, debido a dificultades contractuales, técnicas y de operación, el sector público ha retomado la operación del Ecoparque, enfocándose principalmente en una prestación de servicio público para la ciudad.

CONCLUSIONES

Las Alianzas Público Privadas son una alternativa eficaz para la provisión de infraestructura pública. No obstante, la operación y desarrollo de esta infraestructura requiere la atención de los sectores público y privado en la gestión de la alianza. Tal es el caso de la operación del *"El Ecoparque de Selva Húmeda Tropical Los Yarumos"* en donde las relaciones entre el sector público y privado se deterioraron debido a cambios de política del sector público, menores recursos para la operación y la pérdida de la confianza e institucionalidad para la gestión de la alianza.

El éxito en la etapa de construcción del Ecoparque contrasta con el sin número de dificultades afrontadas en su operación. El incumplimiento en las responsabilidades y roles inicialmente pactados, la diferencia en los ritmos de trabajo de cada actor y una débil gestión de recursos para obras nuevas de infraestructura, debilitó la alianza público privada y por consiguiente la operación del Ecoparque.

Del restablecimiento de las condiciones iniciales como la voluntad política e institucional del sector público y de gestión del sector privado y una planeación financiera que garantice la sostenibilidad y el crecimiento en la operación del Ecoparque dependerá el fortalecimiento de esta alianza, lecciones aprendidas para la gestión de futuras alianzas público privadas en el sector ecoturístico.

Este artículo pretende contribuir al conocimiento de alianzas público privadas en Areas Naturales Protegidas, sector ecoturístico, mediante el análisis de las lecciones aprendidas en "*El Ecoparque de Selva Húmeda Tropical Los Yarumos"*, en Manizales, Colombia. Se espera que este artículo pueda contribuir en futuras investigaciones de las APPs en el sector ecoturístico.

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PREDICCION DE LOS RIESGOS OPERACIONALES EN LAS ASOCIACIONES PÚBLICO-PRIVADAS APLICANDO LA DISTRIBUCIÓN WEIBULL

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RESUMEN

Las Asociaciones Público-Privadas (APPs), son una modalidad de participación de inversión privada para desarrollar, operar y mantener proyectos de infraestructura pública (Grimsey & Lewis, 2002, Zevallos, et al., 2014). En la literatura no se evidencia la utilización de la distribución Weibull (1951) para predecir riesgos operacionales en proyectos de APP. Este artículo propone utilizar la distribución Weibull para predecir dichos riesgos.

PALABRAS CLAVE: Asociaciones Público-Privadas, APP, Riesgos Operacionales, Distribución Weibull

FORECASTING OPERATIONAL RISK IN THE PUBLIC-PRIVATE PARTNERSHIP APPLYING WEIBULL DISTRIBUTION

ABSTRACT

Public- Private Partnerships (PPPs) are a form of private participation investment to develop, operate and maintain public infrastructure projects (Zevallos, Salas & Robles, 2014). Right now doesn´t any literature where sombody use the Weibull distribution (1939) to predict operational risks in PPP projects. This paper aims to present a theoretical proposal that uses the Weibull distribution to predict these risks.

KEY WORDS: Public-Private Partnerships, PPP, Operational Risks, Weibull Distribution

INTRODUCCION

Las asociaciones público privadas han tomado un papel muy importante para el desarrollo de una nación, debido al apoyo que tiene el sector público del privado y viceversa. Sin embargo, como en cualquier proyecto que se realice se deben tener en cuenta los factores de riesgos, ya que de estos depende el éxito o el fracaso del mismo (Marshall & Marshall, 2001). En este artículo se propone la utilización de la distribución Weibull para medir y predecir la ocurrencia de riesgos operacionales. Para lograr este objetivo, el artículo se ha estructurado de la siguiente manera: primero, se presenta una aproximación conceptual a la definición de las Asociaciones Público Privadas, APP, y los riesgos operacionales presentes en este tipo de proyectos. A continuación, se ilustra el modelo conceptual y teórico de la Distribución Weibull. Finalmente, se describe la propuesta teórica de utilización de la distribución Weibull para el uso y la predicción de riesgos operacionales.

REVISION DE LA LITERARURA

APP

Las asociación público privada (APP), son una modalidad de participación de la inversión privada en las que se incorpora experiencia, conocimientos, equipos, tecnología, y se distribuyen riesgos y recursos, preferentemente privados, con el objeto de crear, desarrollar, mejorar, operar o mantener infraestructura

pública o proveer servicios públicos relacionados a esta. (Zevallos, et al., 2014). Las APP tienen ciertas ventajas asociadas a: la optimización de los costos, la asignación optima del riesgo y la transferencia de conocimientos (Jacob, et al., 2014). Un error común acerca de los proyectos de PPP, es que son principalmente acerca de la financiación del sector privado de la infraestructura pública. Esto no es estrictamente correcto. La financiación es sólo un elemento. La esencia de una APP es que el sector público no compra un activo; compra una corriente de servicios bajo los términos y condiciones que se especifican. (Grimsey, & Lewis, 2007).

En Colombia este tipo de asociaciones generan gran incertidumbre, ya que desde hace muchos años, es el sector público el único que se ha encargado de realizar la gran mayoría de los proyectos que se han llevado a cabo en el país. Las APP pueden ser de iniciativa privada o de iniciativa pública. (Ley 1508 de 2012) Es necesario hacer una revisión principalmente a las características de APP de iniciativa privada, ya que estas realizan mayor inversión de capital y este artículo se enfoca en los riesgos operacionales. Esas características son: Estructuración privada del proyecto. •Vinculación mayoritaria de capital privado, cumpliendo límites mínimos legales de inversión. Disponibilidad y cumplimiento de estándares de calidad y servicio como condición de remuneración. Carácter excepcional: Aplicación sólo cuando se demuestre mayor eficiencia frente a otros modelos de contratación - Aplicación metodología del Comparador Público-Privado. Encargo a un particular de determinadas actividades previstas por el Legislador. Adecuada asignación de riesgos, que en concordancia con las características enunciadas anteriormente, para el caso de las APP de iniciativa privada, desde un punto de vista apenas lógico, quedarán en su mayoría en cabeza del inversor privado. (Serna, 2014).

RIESGOS OPERACIONALES

El riesgo se ha entendido siempre como la posibilidad de ocurrencia de algo, generalmente son amenazas que pueden ser perjudiciales, muchas cosas pueden llegar a ser riesgosas, así mismo se ha ido estudiando las maneras de reducir ese riesgo en las actividades que el ser humano día a día realiza. Los riesgos operacionales son los más comunes y a la vez de los más difíciles de controlar. El riesgo operativo se define como cualquier riesgo que no se clasifica como riesgo de crédito o de mercado, es el riesgo de pérdida debido a insuficiencias en procesos, personas y sistemas internos fallidos, o de eventos externos. (Shenbagavalli, et al., 2014; Doloi, 2012) En la Tabla 1 se muestran los principales efectos que se pueden encontrar al momento de llevar a cabo proyectos APP, sus posibles causas y los efectos que estas traen. (Crouhy, et al., 2000).

Tabla 1: Causas y Efectos

Factor De Riesgo	Causas	Efectos
Recursos humanos	La pérdida de personal clave debido a los movimientos del personal de los competidores.	Reducción de los beneficios, el aumento de los costos de contratación y formación, la interrupción del personal existente.
Procesos	Productividad obsoleta, mientras que aumenta el valor.	La diferencia en los costos del proceso con el proyectado.
Tecnología	Aumento de los costos, aumento de la demanda.	La diferencia en los costos de operación de las nuevas tecnologías con la proyectada.

Existe la gestión del riesgo operacional que según la mayoría de los autores sirve para identificar sistemáticamente los riesgos operativos y determinar los mejores cursos de acción para cualquier situación, es decir, la gestión del riesgo operacional es una herramienta para la toma de decisiones. Según Delija (2015) el efecto de este riesgo podría causar una perdida financiera, aunque esto puede ser el resultado de una cadena de efectos. Esto quiere decir que los riesgos operacionales aunque directamente son pérdidas

financieras, no necesariamente, las pérdidas financieras se deben únicamente a los riegos operacionales. La mayoría de pérdidas en que incurren las empresas tanto públicas como privadas se deben a la economía que maneje en determinado periodo de tiempo el país, igualmente la pérdida operacional tiene una relación directa con el tamaño de la economía (Li & Moosa, 2015) En los últimos años se ha visto un desarrollo rápido y generalizado de los modelos de riesgo operacional. Esto está motivado por dos aspectos: el cumplimiento de las regulaciones de las autoridades, la medición y el pronóstico de los bancos (Lu, 2011); gracias a esto y a la rápida identificación de los riesgos antes y en el transcurso de los proyectos es que se ha ido reduciendo la incertidumbre al momento de llevar a cabo proyectos de APP.

Riesgos Operacionales en las App

El riesgo operacional ha sido definido como el riesgo de pérdidas derivadas de los problemas de los controles internos, sistemas, personas y eventos externos. Como la mayoría de las instituciones financieras no estaban adecuadamente estructurados para hacer frente a tales riesgos los desafíos que enfrentan actualmente son extremadamente exigentes y los plazos previstos son cortos (Cruz, 2002) Los proyectos de APP como cualquier proyecto están expuestos a riesgos, políticos, financieros, sociales y operacionales. (Grimsey & Lewis, 2002, 2004; Liu & Wilkinson (2014) Estos determinan el tiempo y los costos de ejecución de los proyectos APP (Doloi, et al., 2012). Por ejemplo, las condiciones del lugar y la complejidad del diseño de proyecto afectan el tiempo de ejecución y la dinámica del mercado impacta los costos de construcción y el rendimiento operativo de los proyectos de APP. Aunque los modelos de asociación público-privada han contribuido al crecimiento y desarrollo de proyectos de infraestructura de los países, los contratos que sustentan estas relaciones público privadas se han terminado antes de la fecha de caducidad debido en parte a una variedad de riesgos e incertidumbres, especialmente relacionados con la financiación de proyectos (Xiong & Zhang, 2013) Las fuentes de riesgo en proyectos de APP son uno de los temas ampliamente publicados en artículos científicos, Sarshar et al. (2015) analizaron 24 informes de investigación de incidentes con un gran potencial de accidentes y encontraron que los factores de planificación contribuyeron en 18 de estos casos. Una gran proporción estaba relacionada con la planificación operativa (Yang & Haugen, 2016), sin embargo, hay poca o ninguna investigación de si o no los riesgos asociados a la fase de construcción se propagan sobre fase operativa. (Doloi, 2012).

Modelo Conceptual

La distribución Weibull, fue establecida por el físico Waloddi Weibull en 1939 y ha sido aplicada para modelar situaciones de tipo tiempo-falla e indicar la vida útil de cierto producto y determinar la confiabilidad de un componente (Suarez, 2003). Raqab & Al-Jarallah (2015) basados en análisis de riesgos y siguiendo la distribución Weibull, introdujeron diferentes métodos para obtener intervalos y predecir la vida de un proyecto. Esta distribución, como función de densidad probabilística (fdp) está dada por la Figura 1.

Figura 1:

$$P_x(x) = \alpha(x-\varepsilon)^{\alpha-1}(\beta-\varepsilon)^{-\alpha} e^{\left\{-\left[\frac{(x-\varepsilon)}{\beta-\varepsilon}\right]^{\alpha}\right\}}$$

Donde Px (x) = Probabilidad de la variable aleatoria en el punto x; Px (x) = Probabilidad acumulada de la variable aleatoria, desde 0 hasta el punto x; e = Antilogaritmo natural; a, b y e = Parámetros de forma, escala y posición (Linares, 2000).

PROPUESTA TEORICA

En este artículo se describe una propuesta teórica que propone utilizar la distribución Weibull debido a que sus equivalentes continuos son convenientes para la fiabilidad de los elementos y sistemas de un proyecto (Szymkowiak & Iwińska, 2016) y así medir la probabilidad de que ocurran pérdidas financieras, haciendo un análisis de la curva según los resultados que arroje el análisis financiero. Cuando se trata de riesgos operacionales se está tratando con una distribución de valores muy extremos y por eso es apropiado utilizar métodos para la estimación de parámetros en los proyectos de APP, se inicia realizando un análisis de los factores de riesgo y una vez establecidas las pérdidas de datos tanto internos como externos, se aplica el software estadístico y el método de simulación, determinando cual es la función de probabilidad y utilizando métodos gráficos (Turk, 2010) se estima la perdida potencial, se calcula el capital requerido y las provisiones (Chapelle, Crama, Hübner, & Peters, 2008), es decir, una vez recolectados los datos y realizados los cálculos se puede realizar la gráfica, la distribución Weibull va a mostrarnos una curva, en base a esto podemos realizar un análisis del área bajo la curva y así saber si estos riesgos incurrirán en pérdidas o en ganancias y dar un veredicto de si es viable o no el proyecto.

CONCLUSIONES

En este artículo se presenta una propuesta teórica para aplicar el modelo de distribución Weibull y con este analizar los riesgos operacionales y evitarlos. Una revisión de la literatura evidencia que la distribución Weibull ha sido aplicada en diferentes proyectos para el análisis de riesgos, sin embargo, no se ha sido utilizada para evaluar los riesgos operacionales específicamente en proyectos de APPs.

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LA SITUACIÓN DEL CRÉDITO PARA LAS PEQUEÑAS Y MEDIANAS EMPRESAS EN COLOMBIA

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RESUMEN

Este trabajo es una aproximación al fenómeno del crédito para las pequeñas y medianas empresas (PYMES) en Colombia, centrándose en la descripción del mundo del crédito a partir de las percepciones de los principales intermediarios financieros que generan la oferta de crédito y de los agentes usuarios que los demandan. El mundo del crédito y su significado se determina a partir de la descripción de su comportamiento y lo que puede significar en términos funcionales para las PYMES en Colombia. La forma en que el mercado del crédito es percibido por sus agentes define su comportamiento y el uso del dinero como fenómeno social.

PALABRAS CLAVE: Dinero–crédito, intermediarios financieros, pequeñas empresas.

THE STATUS OF CREDIT FOR SMALL AND MEDIUM-SIZED ENTERPRISES IN COLOMBIA

ABSTRACT

This paper is an approach to the phenomenon of credit for small and medium sized enterprises (SMES) in Colombia, focusing on the description of the credit world, as of the perceptions of the main financial intermediaries that generate credit supply and user agents that demand it. The Credit world and its meaning are determined from the description of their behavior and what it can mean in functional terms for SMES in Colombia. The way as credit market is perceived by its agents, defines its behavior and the money use as a social phenomenon.

JEL: E51, G21, D21

KEYWORD: Money-credit, financial intermediaries, small business.

INTRODUCCIÓN

Este trabajo define el sentido del dinero desde la forma en la cual la sociedad decide cómo utilizarlo. En esta dirección, en primer lugar, se realiza una génesis del dinero que nos conduzca a encontrar en cada sociedad en particular esas características generales que están presente en cada una de ellas.

Bajo este propósito, se realiza una génesis del dinero moderno, para buscar la idea y el sentido en su origen desde la época de transición a la modernidad y por último en la modernidad misma. Así, se describe desde la experiencia vivida del hombre con el dinero como fenómeno; su esencia o sentido, que se manifiesta y se concreta en su materialidad; de ser el instrumento que facilita el intercambio de una cosa por otra; es decir, como lo manifiesta Millán-Puelles (2011), de ser el medio que tienen una "universalidad adquisitiva", de la cual se deriva la de dar valor o ser referente de medida del valor para todas las mercancías.

Por lo tanto, la esencia o el sentido del dinero no se encuentran en servir como medida o representación de la riqueza de una sociedad para acumularlo, o de buscar el dinero por el dinero, para generar más riqueza;

por el contrario, está en servir como medio universal adquisitivo para intercambiarlo por cualquier mercancía. Esta forma de considerar el dinero moderno incide en la manera en que el hombre lo utiliza, no como un instrumento que posibilita el intercambio de mercancías que favorezca a toda la sociedad, sino como la representación de la riqueza para generar más riqueza, lo que implica un intercambio de la forma D-M- D', lo que implica buscar el dinero por el dinero para acumularlo, representado por la formula moderna del dinero –crédito bancario, del hacer dinero mediante el dinero.

En segundo lugar, la exploración del comportamiento del crédito a las pymes en Colombia se realiza mediante la descripción de las percepciones de los intereses de los oferentes y los demandantes del crédito y en particular del microcrédito, para comprender su comportamiento y su relación con el sentido del dinero.

REVISIÓN DE LITERATURA

El camino para encontrar el Sentido del Dinero

El camino para encontrar el sentido del dinero se inicia desde su cotidianidad, desde la descripción de la experiencia vivida, que parte de la descripción del fenómeno para luego ser comprendido, interpretado o analizado. Bajo este propósito, se realiza una génesis del dinero moderno, teniendo en cuenta las primeras manifestaciones, partieron del reconocimiento del desarrollo de las actividades comerciales internacionales, de las cuales surgen sus interpretaciones, denominadas mercantilistas, las cuales se sitúan entre el siglo XV y mediados del XVIII. Su interpretación del dinero y relación con la riqueza no fue unívoca: unos, los metalista, fueron partidarios de la interpretación del valor del dinero sustentado en el material que lo constituye; y los anti-metalistas determinaron su valor como instituido por el Estado.

Bajo la interpretación de Foucault (2002), el dinero y su relación con la riqueza se da mediante la relación de semejanza, en donde el símbolo designa y ordena el mundo de las cosas que, desde la Edad Media y hasta el siglo XVI, sería el mundo comprendido a través de dicha semejanza, el cual conoce de las condiciones del dinero y su relación con la riqueza, para luego conocer de dicha relación, ya no bajo la forma de la semejanza, sino mediante la representación, en donde el dinero, como signo, simboliza la riqueza. Así, para Foucault (2002), el dinero encarna la riqueza mediante signos monetarios que constituyen el precio de las cosas, estableciendo una proporcionalidad entre el dinero y la riqueza, entre lo representado y la representación.

La interpretación de la forma dinero en Marx, parte del matiz sobre el carácter alienante que le imprime el dinero a la vida moderna. La idea del dinero en Marx, surge de la crítica a la economía clásica (Smith y Ricardo), específicamente de la teoría del valor. Marx plantea que los clásicos no hacen la diferencia entre el trabajo como actividad en una sociedad pre-mercantil y una mercantil, en donde el trabajo es la sustancia del valor y se presenta como la forma de valor (dinero) para poder establecer relaciones con los otros; en tanto que en la sociedad pre-mercantil el trabajo se relaciona directamente y de manera personal. En este sentido, Marx, consideró a los economistas clásicos sin una perspectiva histórica, dado que generalizaron y dieron como un hecho natural el intercambio, lo cual hace que todas las sociedades se consideren mercantiles ocultando así, las diferencias de las formas históricas de las relaciones sociales.

Para Simmel (1977) el dinero en la sociedad moderna se nos presenta con un doble rostro; de ahí su sentido jánico, derivado del carácter dual de los tiempos modernos que se manifiesta, como lo menciona Sánchez (2004): "(…) en las relaciones capital-trabajo, libertad-coerción, cercanía-distancia, sentido-función y otras" (p, 83). Esta dualidad se muestra en la función de servir como relación para todo intercambio y para suplir la necesidad de referir todo a él, como el medio de los medios, al tener en cuenta que nada en la sociedad moderna se mueve sin hacer referencia al mismo. En esta perspectiva, Simmel afirma que el dinero busca adentrarse hasta la última fibra para dar sentido a la sociedad moderna, en la cual es considerado por el autor, como su símbolo más representativo. El camino del análisis lo establece a partir de escudriñar,

desde las manifestaciones de los detalles y matices de la vida social, hasta lograr develar lo más significativo y permanente que pueda unificar su sentido.

De acuerdo con lo anterior, se puede decir que desde la experiencia vivida del hombre con el dinero como fenómeno, su esencia o sentido se manifiesta y se concreta en ser la mercancía de las mercancías, de ser la mercancía que facilita el intercambio de una mercancía por otra; es decir, como lo manifiesta Millán-Puelles (2011), de ser el medio que tienen una "universalidad adquisitiva", de la cual se deriva la de dar valor o ser referente de medida del valor para todas las mercancías. Esta forma de considerar el dinero moderno incide en la manera en que el hombre lo utiliza, no ya simplemente como un instrumento que posibilita el intercambio de mercancías que favorezca a toda la sociedad, sino como la representación de la riqueza para generar más riqueza, lo que implica un intercambio de la forma D-M- D'. Es buscar el dinero por el dinero para acumularlo, representado por la formula moderna del dinero –crédito bancario, del hacer dinero mediante el dinero.

El dinero- crédito bancario pone de presente que su fundamental función es la de servir como medio de pago. Se argumenta que el dinero como variable endógena del sistema económico, implica que la oferta depende de lo que pase con su demanda, dependencia que está en el origen de la conformación del dinero bancario, toda vez que la oferta de éste no existiría si no existiese de ante mano una demanda por crédito. En este sentido, la mirada al dinero como fenómeno, considera el origen del dinero-crédito en la confianza que deposita la sociedad (intersubjetividad) en el sistema de crédito, al permitir usar los recursos depositados en el presente en proyectos con perspectivas futuras.

La exploración del comportamiento del crédito a las pymes en Colombia se realiza mediante la descripción de las percepciones del mercado del crédito de los oferentes y demandantes y en particular del microcrédito, para comprender su comportamiento y su relación con el sentido del dinero.

METODOLOGÍA

Para el análisis del significado o sentido del dinero, en este trabajo se define su sentido desde la forma en la cual la sociedad decide cómo utilizarlo. En esta dirección, en primer lugar, se realizó una génesis del dinero que nos condujo a encontrar en cada sociedad en particular esas manifestaciones generales y sus características presentes en cada una de ellas. Bajo este propósito, se realiza una génesis del dinero moderno, teniendo en cuenta la idea y el sentido en su origen, desde la época de transición a la modernidad y por último, en la modernidad misma. Esta actividad se realiza mediante una revisión de textos y de artículos especializados.

De acuerdo con lo anterior, se describe desde la experiencia vivida del hombre con el dinero como fenómeno, su esencia o sentido, que se manifiesta y se concreta en el ser de la mercancía; de ser el instrumento que facilita el intercambio de una cosa por otra; es decir, como lo manifiesta Millán-Puelles (2011), de ser el medio que tienen una "universalidad adquisitiva", de la cual se deriva la de dar valor o ser referente de medida del valor para todas las mercancías.

La exploración del comportamiento del crédito a las pymes en Colombia se realiza mediante la descripción de las percepciones de los intereses de los oferentes y los demandantes del crédito y en particular del microcrédito, para comprender su comportamiento y su relación con el sentido del dinero. En esta dirección se utilizaron los resultados de la "*Encuesta de la situación del crédito en Colombia"*, realizada por el Banco de la República en junio del 2015.

RESULTADOS

De la Experiencia del Dinero Crédito para las PYMES en Colombia

Partimos de una breve descripción del comportamiento de la economía nacional frente a los fenómenos económicos externos que afectaron su dinámica, para luego observar el comportamiento del mercado del crédito en Colombia, en particular del microcrédito, y su relación con dichos fenómenos externos.

Después de la rápida recuperación de la crisis financiera internacional de 2009, la economía colombiana mostró un crecimiento promedio del 4,8% entre los años 2010 y 2014, crecimiento generado con base en el consumo interno (Informe Ejecutivo de la JDBR. al Congreso. Marzo, 2015, p. 13.), propiciado por el precio del petróleo y el mayor flujo de la Inversión Extranjera Directa (IED), el aumento de la renta disponible y de las finanzas públicas, cuyo origen fue el alto precio especialmente en el sector minero. Sin embargo, a partir del segundo semestre del 2014, el precio del petróleo comenzó a disminuir, afectando de manera adversa las finanzas públicas y el nivel de la demanda interna. Para el tercer trimestre del 2014, la demanda interna comienza a resentirse por este hecho, lo cual se reflejó en la caída del crecimiento del primer trimestre del 6.4%, a un 3,5% en el último trimestre (Informe Ejecutivo de la JDBR al Congreso. Marzo, 2015, p. 19). Sin embargo, cabe destacar que el buen comportamiento de la economía en el primer semestre se dio por el crecimiento del consumo de los hogares fomentado por la disponibilidad de crédito a tasas de interés bajas. Este comportamiento se complementó con el buen desempeño de los sectores no transables como la construcción, el comercio y el sector financiero.

La mayor dinámica de la demanda interna en los últimos cuatro años y el aumento de la inflación en el 2014, condujeron al Banco de la República a cambiar la perspectiva de la política monetaria; por esto se realizaron cinco aumentos graduales en la tasa de interés de referencia de 25 pb cada mes, lo que produjo una política monetaria menos expansiva. Pero dada la disminución de la dinámica de la demanda interna por la caída del precio del petróleo a partir del segundo semestre del 2014, el Banco de la República decidió mantener el nivel de la tasas de interés sin modificarlo hasta final del año y comienzos del 2015. Así, las tasas de interés de captación, las de crédito comercial y las de consumo aumentaron; sin embargo, en términos reales todas las tasas de interés se mantienen por debajo del promedio histórico calculado desde el 2000 (Informe Ejecutivo de la JDBR al Congreso. Marzo, 2015, p. 22). Cabe anotar que la tasa de interés de los TES aumentó debido a la evaluación de riesgo país afectada por la caída de los recursos del petróleo; no obstante, para inicios de este año los precios de los TES se han recuperado por la mayor liquidez mundial, debido a las políticas expansivas de la Reserva Federal.

En cuanto al comportamiento de la cartera bruta del sistema financiero, ésta presentó un crecimiento al cierre del 2014 del 12,8%, pero en términos reales tuvo un comportamiento similar al del año anterior del 10.8% en promedio, dado que el incremento nominal fue dado por el aumento de la inflación. En cuanto, al comportamiento por tipo de crédito, los concedidos a las empresas (comercial y microcréditos), así como los hipotecarios, presentaron un rápido crecimiento en la primera mitad del año para descender en el segundo semestre. En cuanto al crédito de consumo, se mantuvo a una tasa del 11.8% promedio durante los tres primeros trimestres, presentando una aceleración del 12,8% en el último trimestre del 2014(Informe Ejecutivo de la JDBR al Congreso. Marzo, 2015, p. 23).

Para el 2015, el efecto de la caída de los precios del petróleo afectará negativamente el crecimiento, las cuentas fiscales y el flujo de capitales por un aumento de las tasa de interés en Estados Unidos.

Con relación al resultado de la "*Encuesta de la situación del crédito en Colombia"*, realizada por el Banco de la República en junio del 2015, mostró que la percepción de la demanda por nuevos crédito ha disminuido en general para todos los tipos de préstamos, menos para los comerciales. Para los bancos la menor demanda por crédito se encuentra en los de consumo, vivienda y microcrédito; para las Compañías

de Financiamiento Comercial (CFC) fueron los de consumo, comercial y microcrédito; en tanto que las cooperativas consideran una menor demanda por los préstamos de consumo y comerciales.

En cuanto a la variable de accesibilidad al crédito, los intermediarios estimaron, en general, que las pequeñas y las microempresas son las de menor accesibilidad. Para los bancos, en el primer trimestre de este año las que presentaron mayor accesibilidad fueron las medianas empresas, mientras que para las cooperativas las de menor acceso fueron las empresas pequeñas y micro.

Frente a la pregunta de un aumento de los requerimientos de crédito por parte de las empresas, los intermediarios coincidieron en estar en capacidad de responder a dichos requerimientos; sin embargo, los bancos y cooperativas precisaron que se podrían presentar cuellos de botella para atender la demanda de crédito de las Pymes. Por su parte las CFC, estiman que endurecerían las condiciones de crédito.

En cuanto a la nueva oferta de crédito, los bancos realizaron sus nuevas ofertas a todos los sectores en general, destacando que la oferta a los microcréditos permaneció igual al resultado del primer trimestre. Las CFC expandieron su oferta de crédito para vivienda, en tanto que la redujo para créditos comerciales y de consumo, en tanto que las cooperativas expandieron la oferta de nuevos créditos para todas las modalidades.

En relación con los requerimientos para otorgar créditos, todos los intermediarios coincidieron en mantener dichos requerimientos e incluso, las cooperativas los aumentaron, debido a las condiciones concretas de cada cartera y a las expectativas de menor crecimiento de la economía.

Sí los intermediarios contaran con un exceso de recursos de crédito, lo otorgarían en general a todos los tipos de crédito, pero en menor proporción que el del trimestre pasado. Los bancos y cooperativas lo destinarían al crédito de consumo, mientras que las CFC lo otorgarían a las firmas que producen para el mercado interno.

Por último la encuesta trata de la reestructuración de créditos mediante la ampliación del plazo del crédito como la práctica más común utilizada por las firmas, sobre todo en los casos de créditos de consumo y comercial, los cuales se concentran en los sectores de las personas naturales, comercio y servicios.

Dadas estas condiciones del crédito en Colombia, se puede decir que las circunstancias externas que han propiciado un menor crecimiento económico han incidido en sus resultados: en primer lugar las expectativas de menor crecimiento económico para el 2015, han propiciado una disminución en la demanda para todos los tipos de crédito menos en el comercial. Para los bancos y las CFC su demanda por microcrédito ha disminuido, en tanto que para las cooperativas los de menor demanda fueron los de consumo y comerciales. En segundo lugar la variable de accesibilidad al crédito afecto de manera más directa a las pequeñas y micro empresas en todos los intermediarios financieros. En tercer lugar, frente a un mayor requerimiento de crédito, los bancos y las CFC manifestaron estar en condiciones de cubrir la mayor demanda, sin embargo reconocieron un posible cuello de botella para las Pymes.

En cuanto a la nueva oferta de crédito, los bancos ofrecieron a todos los sectores, resaltando que el de las microempresas permaneció en el mismo nivel del primer trimestre. Las CFC expandieron su oferta de crédito para vivienda, en tanto que la redujo para créditos comerciales y de consumo. Las cooperativas expandieron su oferta para todas las modalidades.

Frente al comportamiento de estas variables, el microcrédito presenta una tendencia a disminuir su dinámica debido a la reducción de su demanda, a las mayores restricciones para su accesibilidad que vienen adoptando los intermediarios financieros y a la restricción de recursos de nuevos créditos para las pymes.

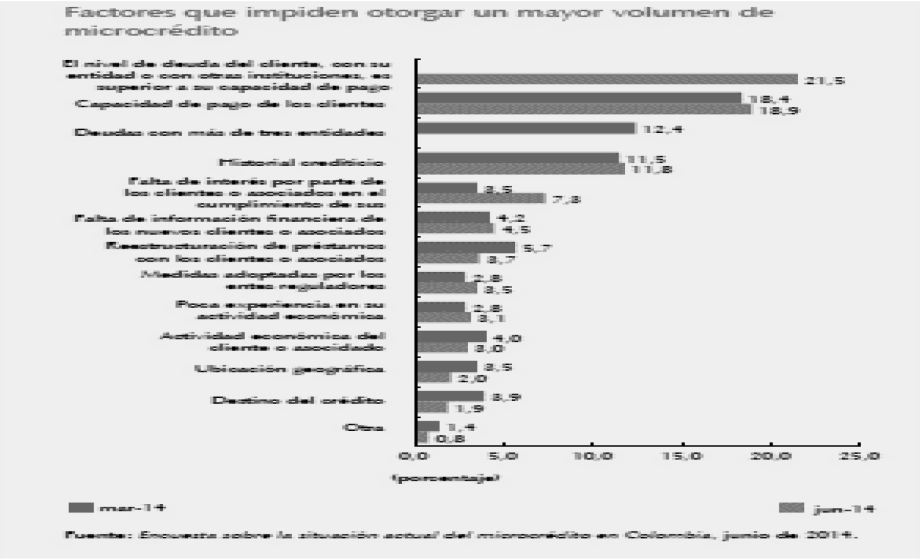
Por lo tanto, si observamos los resultados del "Reporte de la situación actual del microcrédito en Colombia" a junio del 2014 realizado por el Banco de la República y Aso-microfinanzas, se pueden precisar y determinar las condiciones que han conducido a disminuir la dinámica del microcrédito en Colombia, a partir de la percepción que tienen las entidades que realizan actividades de intermediación de microcrédito. En este sentido, la percepción de la demanda por microcrédito disminuye en el segundo trimestre del 2014, tanto para los agentes que componen el mercado como para las entidades reguladas (Figura 1).

Figura 1: Cambio en Demanda Por nuevos Microcréditos

Fuente: Banco de la República. (2014). "Reporte de la situación actual del microcrédito en Colombia".

Los motivos aducidos por los oferentes del microcrédito para no poder otorgar un mayor volumen de microcrédito, apuntan, en primer lugar, al sobrendeudamiento y a la capacidad de pago de sus clientes; en segundo lugar, se encuentran el estar endeudados con más de tres entidades financieras y el historial de crédito del solicitante (Figura 2).

Figura 2: Factores que Impiden Otorgar Mayor Microcrédoto

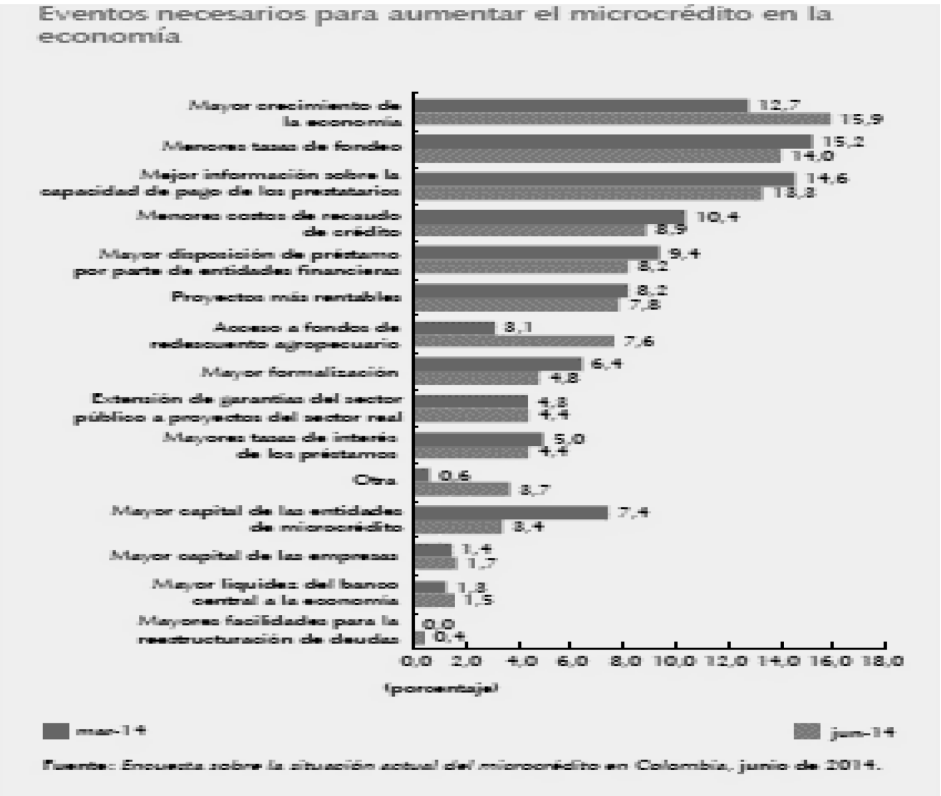


Fuente: Banco de la República. (2014). "Reporte de la situación actual del microcrédito en Colombia".

Entre los factores que los intermediarios del microcrédito tienen en cuenta para aumentar la oferta se destacan: las condiciones favorables de crecimiento de la economía y las circunstancias de fondeo en

términos de menores tasas (Figura 3). En el dado caso que se presentara una mejora en las condiciones económicas y creciera la demanda por microcrédito, las entidades fijarían condiciones más restrictivas para otorgar nuevos créditos evitando el sobreendeudamiento de los microempresarios. Estas circunstancias han llevado a los intermediarios del microcrédito a ir endureciendo sus políticas de asignación de recursos, debido al deterioro de la cartera del microcrédito y al sobrendeudamiento de sus clientes. A corto plazo, se espera que continúe esta política de endurecimiento para otorgar microcrédito por parte de los intermediarios.

Figura 3: Eventos Necesarios para Aumentar el Microcrédito



Fuente: Banco de la República. (2014). "Reporte de la situación actual del microcrédito en Colombia".

En relación con los sectores que han tenido mayor acceso al microcrédito se encuentran los de comercio, personas naturales y de servicios; por el contrario, los de menos opciones son los de construcción, agropecuario y comunicaciones por su baja rentabilidad y dificultades para generar información.

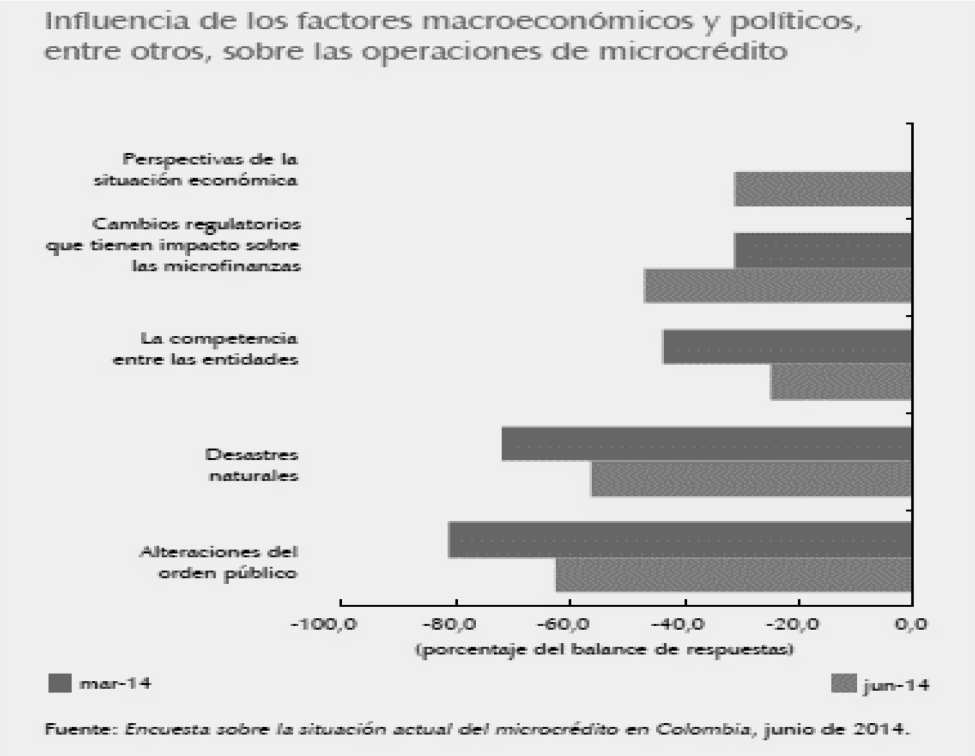
En cuanto al resultado de la encuesta a cerca de los factores que han incidido sobre la gestión de los intermediarios financieros, se encuentra que los de mayor efecto son: la calidad en la gestión administrativa y los controles e incentivos a sus empleados.

Por último, las entidades manejan los diferentes niveles de riesgo, entre los cuales se destaca el de fondeo por ser el de menos control, a diferencia del de crédito, el de liquidez y sobrendeudamiento (Figura 4).

Cabe destacar que las mayores reestruturación de microcrédito se han dado en los sectores de comercio y servicios, las cuales consistieron en prolongación del tiempo del crédito, la condonación parcial y reducción

en el monto de los pagos. En cuanto a las garantías exigidas por los intermediarios a sus clientes, el 80.6% de las entidades las requieren

Figura 4: Incluencia de Factores Macroeconémicos y Políticos en Operaciones de Microcrédot



Fuente: Banco de la República. (2014). "Reporte de la situación actual del microcrédito en Colombia".

como requisito para otorgarles crédito. La más común es el respaldo de la deuda con un codeudor, seguida de garantías personales como hipotecas o fianzas.

Frente a este comportamiento del microcrédito, dado por las precepciones tanto de los oferentes (intermediarios financieros) como de los demandantes (microempresarios), que presenta una tendencia a disminuir su dinámica para el 2015, los factores que más han incidido desde la oferta son: el sobrendeudamiento de los microempresarios, el endurecimiento de las políticas para el otorgamiento de nuevos microcréditos, el deterioro de la cartera del microcrédito y la imposibilidad de mantener un mayor control sobre las tasas de interés de fondeo de sus recursos financieros.

En relación con las percepciones de los demandantes del microcrédito (microempresarios), los factores que más han incidido son: las disminución del las expectativas de crecimiento, el endurecimiento de las condiciones para el otorgamiento de nuevos créditos, el aumento de las tasas de interés para los microcréditos, los bajos montos aprobados y la dificultad en la generación de información.

CONCLUSIONES

Al intuir el sentido del dinero desde su cotidianidad, partimos de la percepción y describimos la experiencia vivida, que se nos da a la conciencia como fenómeno; es decir, es la conciencia de, o conciencia intencional, que parte de la percepción y descripción del fenómeno para luego ser comprendido, interpretado o analizado. En este camino, el dinero se nos presenta o se nos da en la percepción a la conciencia para

encontrar su sentido o esencia. Bajo este propósito, la realización de una génesis del dinero moderno indaga en el pensamiento de los autores que se preocuparon por explicar su mundo.

A partir de esta génesis del dinero moderno, se puede decir que desde la experiencia vivida del hombre con el dinero como fenómeno, su esencia o sentido se manifiesta y se concreta en ser la mercancía de las mercancías, de ser la mercancía que facilita el intercambio de una mercancía por otra; es decir, como lo manifiesta Millán-Puelles (2011), de ser el medio que tiene una "universalidad adquisitiva", de la cual se deriva la de dar valor o ser referente de medida del valor para todas las mercancías. Por lo tanto, la esencia o el sentido del dinero no se encuentran en servir como medida o representación de la riqueza de una sociedad para acumularlo, o de buscar el dinero por el dinero, para generar más riqueza. Por el contrario, está en servir como medio universal adquisitivo para intercambiarlo por cualquier mercancía.

Esta forma de considerar el dinero moderno incide en la manera en que el hombre lo utiliza, no ya simplemente como un instrumento que posibilita el intercambio de mercancías que favorezca a toda la sociedad, sino como la representación de la riqueza para generar más riqueza, lo que implica un intercambio de la forma D-M-D'. El dinero- crédito bancario, entonces, pone de presente que su fundamental función es la de servir como medio de pago. Se argumenta que el dinero como variable endógena del sistema económico, implica que su oferta depende de lo que pase con su demanda, dependencia que está en el origen de la conformación del dinero bancario, toda vez que la oferta de éste no existiría si no existiese de ante mano una demanda por crédito. En este sentido, la mirada del dinero como fenómeno, considera el origen del dinero-crédito en la confianza que deposita la sociedad (intersubjetividad) en el futuro, al permitir usar los recursos depositados en el presente en proyectos de perspectivas futuras.

Frente a este diálogo de intersubjetividades, en donde los oferentes y demandantes de crédito acuerdan la manera de utilizar los recursos financieros, se ve afectada por el comportamiento de la economía nacional frente a la incidencia de los fenómenos económicos externos que afectan su dinámica, lo cual determina a su vez el comportamiento de mercado del crédito en Colombia y en particular el del microcrédito.

En esta dirección se encontró que los acuerdos entre demandantes y oferentes del microcrédito se dan más en el sentido de entender el dinero crédito desde su funcionalidad económica entendiendo el dinero como un medio de pago, que con el sentido de ser el medio que tienen una "universalidad adquisitiva", que beneficie y promueva los intercambios en una sociedad.

De esta manera, las condiciones del microcrédito obedecen más a la lógica de la acumulación de la riqueza centrada en el dinero, D-M-D', que deriva en un diálogo entre los oferentes y demandantes, en donde los matices de intereses dificultan los acuerdos. Estos matices de intereses se manifiestan en los factores que más han incidido desde la percepción de los oferentes como el sobrendeudamiento de los microempresarios, el endurecimiento de las políticas para el otorgamiento de nuevos microcréditos, el deterioro de la cartera del microcrédito y la imposibilidad de mantener un mayor control sobre las tasas de interés de fondeo de sus recursos financieros, todo lo cual dificulta el otorgamiento de los microcréditos.

Desde los intereses de los usuarios del microcrédito, estos matices se manifiestan en la disminución de las expectativas de crecimiento, el endurecimiento de las condiciones para el otorgamiento de nuevos créditos, el aumento de las tasas de interés para los microcréditos, los bajos montos aprobados y la dificultad en la generación de información.

De acuerdo con lo anterior, la propuesta desde esta reflexión es partir del sentido del dinero como medio universal de cambio que promueve la mayor circulación de las mercancías beneficiando a la sociedad en su conjunto. Por lo tanto, el microcrédito debe responder más a los intereses generales de la sociedad que a los intereses de quienes buscan la riqueza mediante la acumulación del dinero.

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PERCEPCIONES DE LOS ESTUDIANTES UNIVERSITARIOS SOBRE LA SITUACIÓN ACTUAL Y DESEADA HACIA EL ROL DEL DOCENTE EN SU PROCESO DE ENSEÑANZA-APRENDIZAJE

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Agustín Lagunes-Domínguez, Universidad Veracruzana
José Luis Soto-Ortíz, El Colegio de Veracruz

RESUMEN

El rol del docente universitario bajo la modalidad presencial requiere reflexionar su labor y adecuar su dinámica de enseñanza a las demandas de estrategias educativas acordes a las nuevas generaciones de estudiantes. En este documento se presentan los resultados preliminares de un trabajo exploratorio cuyo objetivo fue identificar la situación actual y deseada de los estudiantes universitarios hacia el rol del docente. El enfoque metodológico fue cualitativo mediante grupos de discusión en alumnos de la Facultad de Administración de la Universidad Veracruzana. Para ello se consiguió la participación aleatoria de 30 estudiantes adscritos a los programas educativos de Administración, Administración Turística y Sistemas Computacionales Administrativos. Cada grupo de discusión estuvo integrado por 5 alumnos de un mismo programa educativo y en total se realizaron 6 grupos. Las evidencias señalan que existe una brecha entre la forma de enseñanza que están recibiendo y las estrategias educativas docentes que les gustaría se aplicaran en el aula, sobre todo en términos de las actitudes, interés y trato de los docentes hacía ellos, escasa claridad en el método de evaluación que utilizan y las formas de enseñanza que ocupan los docentes.

PALABRAS CLAVES: Universidad, Proceso Enseñanza-Aprendizaje, Docentes, Estudiantes, Modalidad Tradicional

ABSTRACT

The role of university teachers under the traditional modality requires reflect about its work and adapt their teaching dynamics to the demands of educational strategies by the new generations of students. This paper presents the preliminary results of an exploratory study aimed to identify the current and desired situation of college students toward the role of the teacher. The methodological approach was through qualitative discussion groups in students from the Faculty of Management at the Universidad Veracruzana, Mexico. This requires the participation of 30 students randomly assigned of 3 educational programs: Administration, Tourism Administration and Administrative Computer Systems. Each discussion group consisted of 5 students of the same educational program and a total of 6 groups were performed. The evidence indicates that a gap exists between the form of education they are receiving and the educational strategies who they would like to be applied in the classroom, especially in terms of attitudes, interest and treatment of teachers towards them, lack of clarity in the method of evaluation they used and forms of education applied by teachers.

JEL: I21, I23

KEYWORDS: University, Teaching-Learning Process, Teachers, Students, Traditional Modality

INTRODUCCIÓN

El proceso de enseñanza-aprendizaje en la universidad pública mexicana ha evolucionado en las últimas décadas para incluir y aplicar conceptos de calidad en los procesos educativos. De esta manera, diversas universidades en países de Latinoamérica han optado por políticas de evaluación y acreditación (García, 2010) permitiendo con ello mejorar: la calidad educativa, su prestigio local, regional, nacional y en algunos casos también de manera internacional. Por tanto, las labores de medición de la labor educativa requieren considerar el contexto en el que se encuentra la universidad en estudio y el tiempo histórico que le ha tocado vivir. Sin embargo, a pesar de que muchas universidades en la región han tomado cartas en el asunto, hay una amplia gama de retos a los que se enfrenta para que realicen sus funciones sustantivas. En este sentido Marchesi (2009) considera que los retos principales a los que se enfrentan la mayoría de los países de la región latinoamericana se refieren a la falta de competitividad de las escuelas públicas, al reducido tiempo de aprendizaje de los alumnos, a los insuficientes recursos para hacer frente a las demandas de los alumnos, a la situación del profesorado, a las dificultades de los centros para ofrecer un currículo atractivo que mantenga a los alumnos en la escuela, a las insuficiencias en la gestión de los recursos públicos y a los reducidos resultados académicos obtenidos en comparación con los países desarrollados.

En este contexto se sitúa la Universidad Veracruzana ya que desde 1997 implementó un modelo educativo integral y flexible (MEIF) basado en el desarrollo de competencias. El MEIF está constituido como una forma de organización del currículo de las licenciaturas por áreas de formación (básica general, básica iniciación a la disciplina, disciplinaria, terminal y de elección libre), cuyo eje central es la formación del estudiante no sólo en el plano intelectual y profesional, sino también en lo social y humano (Arias, 2011). A pesar de que los programas educativos del MEIF están encaminados a cubrir las necesidades del mercado laboral, una meta implícita tiene que ver con cubrir las expectativas que tienen los estudiantes al momento de ingreso, permanencia y egreso de la universidad. Ante este escenario, la percepción que un estudiante pueda tener del éxito profesional y sus expectativas a futuro dependen de diversos factores, entre las que destacan un clima escolar positivo y variables académicas (Covarrubias y Martínez 2007, Walberg 1999). Otros autores señalan la relación entre las preferencias de los estudiantes por ambientes específicos de enseñanza-aprendizaje, sus creencias epistemológicas y del aprendizaje (Sander, 2005). En este documento se presentan las percepciones de estudiantes de un programa educativo de la Universidad Veracruzana en México que abordan al menos dos aspectos señalados por Marchesi (2009): conocer las demandas de los alumnos así como la situación del profesorado. La estrategia metodológica utilizada tiene que ver con la aplicación de técnicas cualitativas para identificar la situación actual y deseada hacia el rol del docente en su proceso de enseñanza-aprendizaje.

Aproximación Teórica

En los últimos años las instituciones de educación superior han realizado estudios de satisfacción con el propósito de conocer las expectativas de los estudiantes (Jiménez, Terríquez y Robles, 2011). Destacan aquellas investigaciones relacionadas acerca del interés de los estudiantes universitarios respecto a las condiciones para mejorar su proceso educativo (Fernández y González, 2012; García, Michel y Mullier, 2010 y Rocha, 2012). Por su parte Pichardo et al (2007) señala que dichos estudios se agrupan en dos tipos: a) los realizados para saber qué espera el estudiante de su universidad y b) aquellas que abordan las expectativas de los estudiantes sobre el proceso enseñanza-aprendizaje. Un factor clave en el proceso de enseñanza-aprendizaje, gira en torno a la práctica docente, ya que tradicionalmente se ha tomado al profesorado como las personas que influyen en las expectativas del estudiantado. Torres y Moreno (2013) sostienen que las perspectivas que fundamentan la educación superior de calidad, radica en la necesidad de formación de recursos humanos que participen de modo responsable en todos los ámbitos de la vida social, además de ser productivos y creativos en el desempeño de sus funciones. Esta visión es compartida de acuerdo al estudio de Vinces (2011) quien afirma que los estudiantes encontrarán empleo antes de un año de egresados y entraran preparados para la etapa productiva de su vida.

Con base en la teoría de Vrom (2008) señala que los individuos como seres pensantes y razonables los cuales tienen creencias, esperanzas y expectativas respecto a futuros eventos en sus vidas. Esto hace que la gente se siente motivada a realizar cosas a favor del cumplimiento de una meta si está convencida y comprueba que sus acciones conducirán efectivamente a alcanzarla. Retomando a Pichardo et al (2007) señalan que la influencia de las expectativas del alumnado sobre el docente y el proceso de enseñanza-aprendizaje va en aumento. Sin embargo, estas expectativas muchas veces no son realistas, provoca que sean modificadas en el transcurso del tiempo. Por su parte, Magaña et al (2004) definen el sentido de vida de los estudiantes universitarios como personas que se ven a sí mismos como capaces y responsables de su vida, que con ello cuentan con un facilitador y guía de crecimiento y desenvolvimiento de sus propias potencialidades personales.

Objetivo General

Analizar la percepción en estudiantes universitarios con respecto a la situación actual y deseada hacia el rol del docente en su proceso de enseñanza-aprendizaje.

METODOLOGÍA

La población de sujetos, se delimitó con base a los criterios siguientes: ser estudiante de nivel licenciatura y estar inscrito en algún curso intersemestral de enero-febrero de 2015. Los participantes fueron seleccionados a través de un muestreo no probabilístico por accesibilidad y conveniencia, la cual estuvo conformada por veinte estudiantes distribuidos en cuatro grupos y procedentes de las regiones académicas de la Universidad Veracruzana, específicamente de las zonas *Veracruz-Boca del Río y Xalapa*, de las Facultades de: a) Administración y b) Ciencias Administrativas y Sociales, respectivamente. Para la realización del objetivo de este estudio, se siguió la metodología basada en el paradigma cualitativo, mediante la técnica de grupos focales cuyos diálogos fueron almacenados en medios digitales, para su posterior análisis. Se construyó una guía de entrevista focalizada para la recolección de la información, la aplicación de las entrevistas se realizó a los grupos focales distribuidos de cinco integrantes cada uno.

Después de exponer la finalidad de la investigación y el tratamiento de la información que se daría a los datos recabados, se solicitó el consentimiento de los participantes para grabar las sesiones, indicando que en todo momento se respetaría el anonimato de los mismos invitándolos a solo mencionar su primer nombre y omitir sus apellidos. La entrevista se dividió en dos temas: Situación actual y deseada hacia el rol del docente en su proceso de enseñanza-aprendizaje. En relación a la situación actual se abordaron aspectos sobre: actitud docente, interacción con los profesores, uso de las nuevas tecnologías de la información y comunicación, características de los profesores, métodos de enseñanza, criterios de evaluación y herramientas tecnológicas empleadas en el aula. En tanto, la situación deseada incluye aquellas suposiciones de las situaciones deseadas en un futuro a corto plazo, sobre cuestiones relativas a lo que esperan de ellos mismos, de los demás y lo que la universidad les puede ofrecer, como son: interacción con los docentes, uso deseado de las tecnologías de la información y comunicación, importancia que deben tener los profesores para con sus alumnos, así como los métodos de enseñanza deseados. Una vez que se transcribieron las sesiones de los grupos focales, se realizó a través de un análisis de contenido procesando los datos con el programa de análisis cualitativo de cómputo Qda Miner 4 versión Lite. El tratamiento de la información estableciendo un procedimiento de codificación asignándoles unidades de significado. Posterior a ello se agrupó la información (ver Tabla 1) en dos secciones: a) percepción y b) perspectivas, ambas relacionadas con el proceso de enseñanza-aprendizaje.

Tabla 1: Codificación de Categorías

Categorías	Códigos	Unidades de Significado
Percepción de la situación ACTUAL sobre el rol del docente	ACD	Actitudes del Docente.
	ICP	Interacción con los Profesores.
	UNTIC	Uso de las nuevas tecnologías de la Información.
	MEID	Métodos de Impartición de la Docencia.
	CEVP	Criterios de Evaluación de los Profesores.
	HTEP	Herramientas Tecnológicas Empleadas por los Profesores.
Percepción de la situación DESEADA sobre el rol del docente	ICLP	Interacción Deseada con los Profesores.
	UNTIC	Uso Deseado las NTIC.
	CDEP	Características Deseadas de los Profesores.
	CCEVP	Criterios Considerados a Evaluar por los Profesores.
	IDAP	Importancia que Deben dar a los Alumnos los Profesores.
	MEDP	Métodos de Enseñanza Deseados por los Profesores.

Fuente: Elaboración propia.

RESULTADOS

A continuación se exponen los resultados obtenidos derivados de la categorización realizada por medio de palabras claves de manera que a cada unidad de significado se le asignó un código y la distribución de las frecuencias se ordenaron de mayor a menor (ver Tabla 2 y 3) agrupándose en las categorías: a) Percepción de la situación actual sobre el rol del docente en el proceso enseñanza-aprendizaje, y b) Percepción de la situación deseada sobre el rol del docente en el proceso enseñanza-aprendizaje.

Percepción de la Situación Actual Sobre el Rol del Docente en el Proceso Enseñanza-Aprendizaje

En los diálogos registrados entre el moderador y cada grupo focal analizado, los estudiantes afirman que lo que más influye en su proceso de aprendizaje es la actitud docente (f= 36) ver Tabla 2, esto los motiva o en caso contrario los desmotiva de manera significativa en su aprendizaje. Al cuestionarles ¿qué actitudes de los profesores influyen en tu desempeño académico? Las respuestas no fueron tanto novedosas sino más bien confirman los planteamientos con respecto a la motivación percibida: "yo creo que es cuando nos motivan a aprender esa materia, porque ellos hacen que te atraiga, que te llame la atención, que te intereses y por lo tanto se facilita mucho tu aprendizaje". Otro estudiante afirma: "hay maestros que sí llegan, te motivan en sus clases más que nada, te hacen poner atención". Así mismo, se aprecia que la actitud del profesor puede desmotivarlos: "aunque a veces hay profesores que no te motivan, si la materia te gusta no importa, sales desanimado". Tal como se aprecia, hay una unanimidad de los jóvenes acerca de la percepción de la actitud del docente, lo cual influye de manera significativa en el estado de ánimo de los estudiantes.

Tabla 2: Percepción de la Situación ACTUAL Sobre el Rol del Docente

Código	Descripción	Frecuencia	Código
ACD	Actitudes del docente	36	5.6%
ICP	Interacción con los profesores	21	3.3%
UNTIC	Uso de las nuevas tecnologías de la información	20	4.4%
MEID	Métodos de impartición de la docencia	19	3.0%
CEVO	Criterios de evaluación de los profesores	11	1.7%
HTEP	Herramientas tecnológicas empleadas por los profesores	11	1.7%

Fuente: Elaboración propia.

Sin embargo, una percepción que los estudiantes señalan y que también influye en el proceso de aprendizaje se refiere a la interacción con los docentes (f=21). En cuanto a la relación con sus tutores, los jóvenes afirman: "solo tengo interacción con el profesor en el salón de clase", "mi relación con mis profesores solamente es limitado a ser durante las clases", algunos otros señalan que estriba en el docente: "depende del profesor, hay profesores que la interacción con él es de manera muy limitada y hay profesores que si

te llevas muy bien con él, mmm tienes confianza de alumno a maestro y puedes como que expresarle mejor o de alguna manera lo que opinas". Con base en los diálogos anteriores, se confirma la valoración de los estudiantes con respecto a la interrelación y la comunicación establecida con sus docentes. Para conocer el uso de las tecnologías de la información y comunicación, se les preguntó a los jóvenes ¿Utilizan las tecnologías de la información en la escuela y como lo hacen en su aprendizaje? Las respuestas fueron analizadas mediante el discurso de los mismos, lo que permitió identificar el uso de dichas tecnologías (f=26), por ejemplo los jóvenes tanto de la región de Veracruz como de Xalapa, destacan: "pues el Internet y aplicaciones colaborativas como el google drive o el google docs" otro expone: "cuando nos piden exponer un tema pues utilizamos presentaciones en PowerPoint o prezi y las proyectamos con el cañón".

También expresan: "hay sitios donde se pueden descargar algunos libros gratis, y pues para escuchar música". Es interesante observar un aspecto relacionado con el uso de las TIC por parte de los docentes (f=11), esto se refleja en el siguiente discurso: "Pues con un maestro teníamos un correo y ahí todos le enviamos las diapositivas y tareas", otras expresiones son: "Tenemos un grupo cerrado en Facebook y ahí también el maestro sube material y pública anuncios". Como se plasma, los estudiantes hacen alusión al uso de las TIC en la universidad, entre los que destacan el uso del proyector, aplicaciones colaborativas, internet y correo electrónico.

De acuerdo con los participantes, señalan que la exposición es la manera de impartir las clases de los docentes (f=19) como se describe a continuación: "La mayoría son expositivos, algunos utilizan el proyector y otros explican todo en el pizarrón". Otro afirma: "Pues son tradicionales, ellos hablan y explican el tema". En este sentido, también mencionan algunas características de los docentes: "algunos son jóvenes y otros de edad avanzada", también expresan: "coincido con mis compañeros existe variedad de características de los docentes, pero por lo general son profesionales". En relación con los criterios de evaluación aplicados por parte de los docentes, los jóvenes coinciden: "evalúan con un examen departamental y ahí tienen como un banco de preguntas y como son al azar, luego no viene lo que el maestro nos enseñó". De igual manera señalan como son evaluados: "Su forma de evaluación es a criterio de él porque hay personas que responden bien una pregunta y algunos se las califica bien y a otras mal", también señalan como mecanismo preferido de evaluación el examen: "Algunos maestros te califican con el puro examen", "por lo regular la mayoría de profesores solamente se basan en el examen".

Dentro de las herramientas empleadas por los profesores, de igual manera los alumnos de ambas regiones coinciden, que sus maestros emplean en clase la computadora y el proyector, esto se confirma: "creo que la computadora es la principal porque es donde traen sus proyecciones y demás", "Hay quienes y son pocos traen su tableta y proyectan con el cañón". A través de las narraciones pasadas, se observan las diferentes percepciones de los estudiantes respecto a su proceso de aprendizaje, destacan las actitudes de los docentes, quien ejerce una influencia sobre la autoimagen que se forman sus alumnos. Lo anterior coincide con varios autores (Lara, Aguilar y Cerpa, 2009; González, Díez, López y Román, 2010) quienes señalan la importancia del ambiente cordial en el aula, denominado también como "clima social o emocional", siendo un elemento básico para el aprendizaje, e incluso como medida de la calidad del entorno educativo.

Percepción de la Situación Deseada Sobre el Rol del Docente en el Proceso Enseñanza-Aprendizaje

En la Tabla 3, se exponen las frecuencias de la codificación en relación con las expectativas de los estudiantes los resultados fueron ordenados de mayor a menor, cuando se les cuestionó la situación deseada con respecto al uso de las tecnologías de la información en su aprendizaje (f=29), las respuestas coinciden en: "Propongo que nos dejen utilizar la computadora en el salón, casi todos tenemos laptop pero no la usamos en clase", algunos otros sugieren: "otra podría ser los pizarrones electrónicos ya que podrían hacer las clases más dinámicas ósea un poco más entretenidas de cierto modo en cuestiones de dibujo o cosas así". Otro aspecto esperado por los jóvenes radica en el uso de programas de cómputo: "que utilicen y nos enseñen programas de cómputo relacionados con la materia", "que nos enseñaran programas o software

para utilizar en las materias y relacionadas con la carrera". De igual manera, los alumnos sugieren sesiones virtuales en el aula: "deberían de proponer videoconferencias en el aula de temas relacionados con nuestras carreras y con expertos del tema, no sé, utilizando Skype o hangouts","me gustaría que hubiese debates o pláticas con expertos a través de Internet, así no tendríamos que desplazarnos y no gastaríamos".

Tabla 3: Percepción de la Situación DESEADA Sobre el Rol del Docente

Código	Descripción	Frecuencia	Código
ICLP	Interacción deseada con los profesores	11	1.7%
UNTIC	Uso deseado de las NTIC	29	4.5%
CDEP	Características deseadas de los profesores	15	2.5%
CCEVP	Métodos de impartición de la docencia	10	1.6%
IDAP	Criterios de evaluación de los profesores	15	2.3%
MEDP	Herramientas tecnológicas empleadas por los profesores	21	3.3%

Fuente: Elaboración propia.

Siguiendo esta línea, sobre los métodos de enseñanza docente (f=21) deseados por los estudiantes, se destaca: "qué fuesen las clases dinámicas", "siento que si debatiéramos estaría bastante padre, aunque quien sabe si todos logremos ponernos de acuerdo", así mismo los jóvenes desean que sus clases fueran práctica, tal como se muestra: "creo que los maestros deberían enseñarnos de una manera más práctica", "Que pusieran ejemplos reales, o actuales y sobre de ellos dialogar, claro y que estén relacionados con la materia". En relación con las características deseadas de los docentes (f=16), los estudiantes coinciden en el aspecto de desarrollo académico y profesional, lo cual quedo registrado en los siguientes diálogos: "que se preparen, bueno no es que no lo estén, más bien que se actualicen", "que se preparen todo el tiempo o que recibieran cursos de motivación para que también nos motiven".

Sin embargo, muchos de ellos se refieren al aspecto de actitud como un elemento de motivación: "Que tengan una mejor actitud", "que se preparen todo el tiempo, se actualicen y tomen cursos de motivación para que también nos motiven", "que lleguen al salón con una actitud positiva y propositiva, muchas veces llegan a secas". Por su parte, la importancia que deben dar los profesores a los alumnos (f=15), entre los aspectos esperados por los estudiantes mencionan: "siento que es importante que se pongan en nuestro papel, que en estos momentos somos estudiantes, pero que en un momento nos vamos a enfrentar en lo laboral", asimismo destacan el seguimiento académico y el trato reciproco: "deberían de dar un seguimiento académico más puntual, sin caer en el paternalismo", "yo esperaría que fuese reciproco el trato, si nosotros mostramos interés entonces el maestro se interesa por brindarnos de la mejor manera la información".

Siguiendo en esta línea, las voces de los alumnos señalan la importancia acerca de la interacción con sus profesores (f=11) el cual se orienta en la actitud de cordialidad y trato que esperarían de ellos, en este sentido los estudiantes coinciden en los siguientes comentarios: "me gustaría que cuando les pregunta algo en clase, fueran más amables", "Que respondieran mis correos cuando tengo duda", "qué la relación fuera de clase sea más informal o más llevadera, claro sin llegar a faltarse el respeto". Con respecto a la evaluación, es importante mencionar que los criterios considerados para la asignación de una calificación, los grupos de discusión manifestaron que lo ideal para ellos es que se tomen otros factores tales como tareas, trabajos, asistencias, prácticas, exposiciones, etc. Sin embargo, la mayoría de los docentes le dan mayor peso al examen, así lo manifestaron los grupos entrevistados: "que no solamente evalúen en el examen, creo que hay otros factores que se pueden evaluar, como la participación", "que evalúen todo el desempeño y que no solamente tomen en cuenta el examen".

Los resultados reflejan las distintas opiniones que los estudiantes tienen acerca de lo que esperan en torno al proceso de enseñanza-aprendizaje en el que están inmersos. Se encontró prácticamente que las voces son unánimes en la actitud del docente, sus métodos de enseñanza, también reclaman una actualización constante, así como el uso de las nuevas tecnologías de la información aplicadas dentro y fuera del aula.

CONCLUSIONES

El proceso de la gestión de la calidad educativa a nivel universitario requiere la activa participación de todos los actores y particularmente los estudiantes adquieren un papel relevante, al convertirse en una de las formas de valorar la eficacia obtenida. Ahora bien, el perfil del estudiante universitario en la actualidad tiene características propias que afectan sus necesidades y expectativas. En este sentido, Marchesi, Tedesco y Coll (2009) señalan que la juventud tiene una especificidad propia fuertemente influenciada por las tecnologías de información en todos los ámbitos de su vida cotidiana. Cabe señalar que aún hoy en día buena parte de los profesores que están enseñando a éstos jóvenes son catalogados como migrantes digitales y por ende aún se vive en muchos lugares una enseñanza tradicional con algunos matices de incursión en el plano tecnológico. En buena medida debido a la falta de experiencia o temor del profesorado para incursionar en el apoyo de las TIC en el proceso educativo.

La otra cara de la moneda está representada por una juventud digital que a pesar de contar con destrezas para el manejo de la tecnología, tienen fuertes necesidades en que sus profesores manifiesten altos niveles de interés y motivación como un requisito clave para facilitar su aprendizaje. Por tanto, se presenta la oportunidad de aprovechar las competencias de los jóvenes e intentar que se comprometan a través de ellas en proyectos de aprendizaje en donde los alumnos sientan que merece la pena aprender, que el aprendizaje está relacionado con su vida y que abre múltiples posibilidades futuras. Finalmente, los resultados señalan que los jóvenes universitarios indican la necesidad de modificar el rol del docente como un acompañante en el proceso de enseñanza-aprendizaje, el cual de respuesta puntual a las demandas de los estudiantes mejorando: los aspectos de actitud, interés y trato de los docentes hacia ellos, estrategias de enseñanza y métodos de evaluación. Coincidiendo con lo expresado por el reporte de Marchesi, Tedesco y Coll (2009) cuando destacan la relevancia de renovar los procesos de enseñanza y aprendizaje que los profesores desarrollan en el aula.

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FACTORES QUE PERMITEN LA SOSTENIBILIDAD DE LOS MICROEMPRENDIMIENTOS DIRIGIDOS POR MUJERES

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RESUMEN

La figura del emprendedor deja entrever una imagen positiva y hasta cierto punto heroico, si lo ligamos a la capacidad que tienen ciertas personas para llevar a feliz término sus iniciativas a pesar de las limitaciones y los riesgos implícitos. En el año 2013 la encuesta GEM reporto que en Ecuador se produjo un incremento en la actividad emprendedora, en el país, uno de cada cinco ecuatorianos adultos planea abrir un negocio o lo ha hecho recientemente, el 54% de quiénes idean un negocio son mujeres. El sector de la Perimetral es una zona marginal en la ciudad de Guayaquil de amplia y creciente densidad poblacional, en el, las mujeres han realizado micro emprendimientos para mejorar sus niveles de ingresos, el objetivo de esta investigación es determinar los factores que inciden en el sostenimiento de los micro emprendimientos dirigidos por mujeres y sus posibilidades de permanencia en el tiempo. El diseño de esta investigación es transeccional descriptivo, para el procesamiento de la información se utilizó el paquete estadístico Statistica, el nivel de confianza del estudio de campo es del 95% En conclusión que se obtuvo es que las condiciones socioeconómicas para el grupo de estudio es favorable para la actividad emprendedora. Los emprendimientos que tienen mayor elección son los que prestan las facilidades para ejercer su actividad en los hogares en las que habitan , lo que les permite evitar aspectos como la movilización a un lugar de trabajo y facilita el cuidado de su hijos, el acceso a micro créditos les permitió iniciar y sustentar los emprendimientos, además que la diversificación de los ingresos es un factor sumamente importante para este grupo social

PALABRAS CLAVE: Micro Emprendimiento, Micro Crédito**,**

FACTORS THAT ALLOW THE SUSTAINABILITY OF MICRO EMPRENDIMIENTOS DIRECTED BY WOMEN

ABSTRACT

The entrepreneur suggests a positive image and to some heroic point, if we bind to the ability of certain people to bring their initiatives to a successful conclusion despite the limitations and risks involved. In 2013 the GEM survey reported that in Ecuador there was an increase in entrepreneurial activity in the country, one Ecuadorian five adults plan to open a business or have recently done, 54% of who devised a business are women . The sector of the perimeter is a marginal area in the city of Guayaquil broad and growing population density in women have made entrepreneur to improve their income levels, the objective of this research is to determine the factors involved in sustaining of microenterprises led by women and their chances of permanence in time. The design of this research is descriptive transeccional, for information processing the statistical package Statistica, the confidence level of the field study is of 95% was used The conclusion obtained is that the socioeconomic conditions for the study group is favorable for entrepreneur Los business ventures that have greater choice are providing the facilities to exercise their activity in homes where they live, allowing them to avoid issues such as mobilization to a workplace and facilitates the care

of their children , access to micro credits that allowed them to start and sustain enterprises, in addition to the income diversification is an extremely important factor for this social group

JEL: D1

KEYWORDS: Micro – Enterprise, Microcredit

INTRODUCCION

Emprendedor, empresario, innovador, son términos utilizados para referirse comúnmente a personas que poseen rasgos característicos influyentes en su accionar, y que contagian a quienes están a su alrededor con su proceder, su entusiasmo y determinación para llevar a cabo aquello que se propusieron, a lo mejor sin tener una preparación adecuada, pero sin embargo, aceptan el desafío y corren el riesgo implícito, seguros de que lograrán su objetivo. La lucha por la igualdad de género ha traído consigo sendas victorias que favorecen a los grupos minoritarios, la mujer pertenece a uno de estos grupos relegados, pero, gracias a su preparación cultural va logrando insertarse cada vez más en los quehaceres cotidianos, a tal punto que hoy contamos con mujeres ocupando altos cargos muy importantes, hasta ostentar en algunos casos la primera magistratura de países. Sin embargo, la mayoría de las mujeres continúan llevando una vida en condiciones por debajo de los estándares, es así, que hemos considerado oportuno desarrollar esta investigación, la que se enmarca en el análisis del comportamiento de las mujeres micro emprendedoras en la ciudad de Guayaquil. Con este estudio combinado con técnicas cuantitativas y cualitativas buscamos responder a la siguiente interrogante **¿**Cuáles son los factores que permiten la sostenibilidad de los micro emprendimientos dirigidos por mujeres? para tal efecto se realizarán encuestas dirigidas a mujeres de una zona marginal de la ciudad de Guayaquil, que posean el perfil requerido por esta investigación.

El objetivo del estudio son los factores que inciden en el sostenimiento de los micro-emprendimientos dirigidos por mujeres y sus posibilidades de permanencia en el tiempo. En el ejercicio de la actividad emprendedora las principales dificultades que se presentan son insuficiente formación y capacitación en el área de negocios, administración, comercialización y marketing, así como reducidos márgenes de ganancia. Su misma naturaleza y estructura operativa propicia que funcionen con deficiencias administrativas y tecnológicas, con poca o ninguna planificación y visión estratégica por parte de sus dueñas (Montaño & Pérez, 2015). Es importante señalar que existen ciertos contextos que, en la mayoría de los casos , son adversos al desarrollo de las iniciativas empresariales femeninas como: Mujeres jefes de familia y que viven en condiciones extremas de pobreza, la proyección de su rol domestico sobre el público , sin disminuir o elimina las desigualdades de género y tiene poco acceso para participar en programas de financiamiento o créditos empresariales.

REVISIÓN DE LA LITERATURA

El término emprendedor proviene del francés “entrepernar”, que es exactamente la misma palabra que se utiliza en lengua inglesa y que deriva del verbo francés “entreprendre” que significa emprender. Hoselitz (1951) realizó un estudio detallado sobre los orígenes del término “entrepreneur” y del proceso de incorporación de tal concepto a la literatura económica. Una posible traducción al español de la palabra “entrepreneur”, según el punto de vista de algunos autores: es empresario y no emprendedor. Si nos preguntamos el porqué de esta traducción, Díaz (2002), menciona que es por la imagen negativa que se asocia a la figura del empresario. Por otro lado la figura del emprendedor deja entrever una imagen positiva y hasta cierto punto heroico, si lo ligamos a la capacidad que tienen ciertas personas para llevar a feliz término sus iniciativas a pesar de las limitaciones y los riesgos implícitos. Las investigaciones realizadas en América Latina, demuestran que un amplio porcentaje de mujeres desarrolla actividades relacionadas con micro emprendimientos y éstos constituyen una fuente importante de ingresos para sus hogares. En el proyecto de investigación colectiva de la Social Enterprise Knowledge Network: -Negocios inclusivos:

Iniciativas de mercado con los pobres de Iberoamérica‖, los autores demuestran que: Los registros contables son poco frecuentes en los emprendimientos [...] La confianza mutua, el foco en la actividad principal y el bajo grado de profesionalización gerencial llevan a registros y proyecciones frágiles. Los micro emprendimientos no escapan a esta regla, a pesar de que presentan indicadores que explican cómo han generado y potencializado el valor económico en sus actividades productivas (BID 2010: 224)

Es importante destacar que en el sostenimiento de los emprendimientos intervienen factores como, los niveles de educación , el abceso a recursos financieros y capacitacion en el manejo del negocio. Con respecto a los niveles de educacion el Modelo de Ganancias de Jacob Mincer (1974), menciona que existe una estimación sobre los retornos de la escolarización en la economía y desarrollo de un País. (Mincer, 1974). Littlefield E., Johnathan M. & Syed H. (2003) citado por Martínez A. (2004) "Los programas de microcrédito son focalizados y su población objetivo suele estar conformada por gente pobre que no tiene acceso a los préstamos institucionales de la banca comercial o de otras instituciones públicas. Un estudio realizado por el CIUP, confirmó que existe un impacto positivo del proceso de formalización en los ingresos del negocio y su potencial crecimiento. A su vez, destacó la necesidad del funcionamiento en un local fijo para la sostenibilidad del negocio (Yamada 2009). No hay duda que la *condición sine qua non* es que estos emprendimientos sean competitivos, es decir que pueden colocar sus productos o servicios en un mercado, tener ingresos por eso, y mantener el empleo. Otro aspecto que se debe considerar en la sostenibilidad del micro emprendimiento es la capacidad de mantener y desarrollar los conocimientos relativos a la actividad, que incluyen los recursos humanos, las tecnologías, el monitoreo de los mercados, otros factor a considerar es la continuidad de los insumos y su calidad, la red de proveedores de insumos, los servicios de transporte y de comercialización.(Selamé. T, 2005).

Contexto Socioeconomico

En Ecuador, 1 de cada 5 ecuatorianos adultos planea abrir un negocio o lo ha hecho recientemente y el 59% de quiénes tienen un negocio son hombres. Es evidente que el espíritu emprendedor de nuestra gente es muy dinámico, el 54% de quiénes idean un negocio son mujeres. La Actividad Emprendedora Temprana (TEA) para Ecuador ha sido históricamente alta, al igual que para otros países de la región como Perú y Bolivia. La TEA para el 2013 fue excepcionalmente elevada, 36%. Se habló del boom del emprendimiento en 2013, y en 2014 los resultados arrojan una TEA igualmente alta de 32.6%; la efervescencia emprendedora se mantuvo. (GEM, Global Entrepreneuship Monitor, 2014). Para el año 2014, un 67.5% de los emprendedores se encontraban localizados en el área urbana del país, en este mismo año se mostró que el 51,9% de mujeres iniciaron una TEA y que el 39,5% ya tienen un negocio establecido. (GEM, Global Entrepreneuship Monitor, 2014). El sector de la Perimetral al Noroeste de la ciudad de Guayaquil, (Parroquia Tarqui popular), es una zona marginal de amplia y creciente densidad poblacional, con predominio de condiciones de pobreza y en un estado de indefensión que afecta en el diario vivir. Tiene aproximadamente 1.300 hectáreas donde se concentra el mayor número de asentamientos irregulares en la ciudad. El Consejo de Seguridad de la Zona 8, ha establecido que en el lugar se asientan aproximadamente 28.000 familias que habitan en este sector.

En esta área se concentra una población de 20.163 hombres (50,7%) y 19.639 mujeres (49,3%), según los datos del Censo de Población y Vivienda (INEC. 2010) la etnia que predomina en este sector es la mestiza (56,6%), seguida de la afro-descendiente (17.6%) , la montubia (12.5%), blanca(8.5%) y la indígena (3.8%), el porcentaje de analfabetismo en este sector es de 5,10%. Con relacion al nivel de instrucción , el 45% de la poblacion reporta tener instrucción primaria, el 28,3% secundaria y el 3,2% educacion superior. El 64% de mujeres de este sector no tiene un trabajo remunerado frente al 36% que registran los hombres. Las mujeres son madres desde la adolescencia, por lo cual hay mucha población joven. Las madres solteras, separadas o divorciadas, no tienen una relación de pareja convencional, lo que las hace enfrentar los gastos por el sostenimiento de su hogar sola y en algunos casos se convierte en un limitante individual y social que las impide iniciar una nueva relación de pareja. La ocupación de los habitantes por rama de actividad

en este sector según el Censo de Población y Vivienda del 2010 se encuentra distribuida de la siguiente manera: En primer lugar encontramos a los empleados u obreros privado con un 42,2% seguido de los que ejercen su actividad por cuenta propia con un 8%, los empleados domésticos con un 7,7% y los que otras actividades (manufacturas, microempresas) con un 42,1%.

METODOLOGÍA

El diseño de esta investigación es transeccional descriptivo, el objeto de estudio lo constituye un grupo de mujeres emprendedoras del área marginal de Guayaquil en las que se valorara los factores de sostenibilidad de los micros emprendimientos, para proceder a esta estimación se toma como referencia seis aspectos básicos: 1) El entorno socioeconómico en el que se desenvuelven las emprendedoras, 2) las características de las emprendedoras, 3) los aspectos relacionados con la actividad emprendedora, 4) las fuentes de financiamiento, 5) La administración del tiempo en la actividad emprendedora, 6) Perspectivas de los emprendimientos. Las técnicas de captación de la información fueron primarias y secundarias; entre las técnicas primarias se realizó una encuesta con la elaboración de un cuestionario de preguntas de respuestas múltiples, los datos secundarios se obtuvieron de las tablas estadísticas del censo de población y vivienda realizada por el INEC y estadística de los estudios realizados por la ONG hogar de Cristo.El método para el levantamiento de la información es la encuesta a través de un cuestionario estructurado que se constituyó en la fuente principal de información para posteriormente realizar el análisis de las estadísticas generadas por la encuesta, para el procesamiento de la información se utilizó el paquete estadístico Statistica. Se define como población de estudio a las mujeres micro emprendedoras de la una zona marginal de la ciudad de Guayaquil, que recibieron algún tipo de financiamiento por parte de alguna institución, sea pública o privada, para el levantamiento de la información se utilizó la técnica del muestreo no estratificado, la muestra está definida por 175 mujeres que realizando un emprendimiento en un sector marginal de la ciudad, el nivel de confianza es de 95%

RESULTADOS

En el desarrollo de la investigación se estudió los micro emprendimientos realizado por mujeres de un sector popular de la ciudad de Guayaquil , en el que se utilizaron 15 variables de investigación, para determinar el comportamiento de los negocios emprendidos , estas variables consideraron los aspectos socioeconómicas , de identificación de la muestra , hasta las variables que determinan las características básicas de los emprendimientos , sus fuentes de financiamiento, dinámica comercial , perfil de las emprendedoras y la consideración de otros ingresos.

Descripción de la Muestra.

La muestra está constituida por 175 mujeres emprendedoras que sus edad esta distribuidas de la siguiente manera.

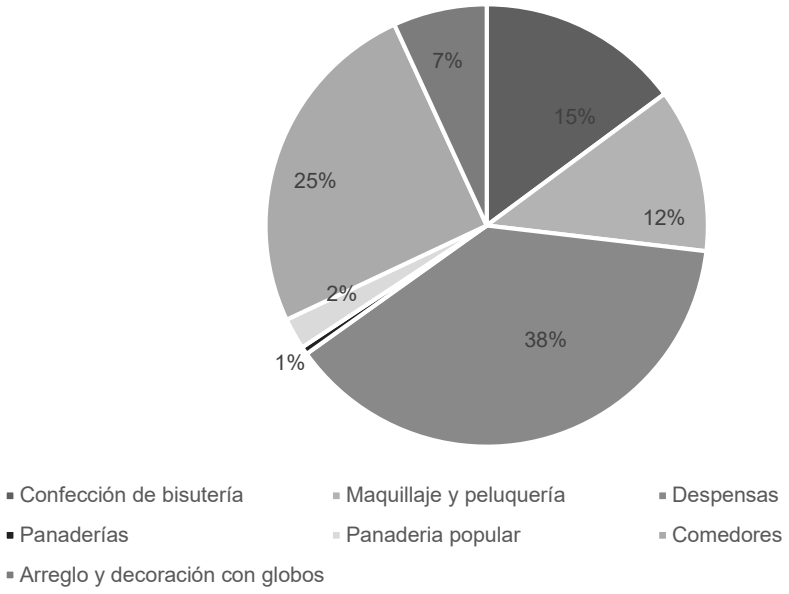
Tabla 1: Muestra de Mujeres Emprendedoras de Áreas Marginales

Grupo de edad	Rango	Frecuencia	Porcentaje
Adolescentes	12 - 18	22	13 %
Jóvenes	19 – 25	30	17 %
Adultos Jóvenes	26 – 45	85	49 %
Adultas Mayores	46 – 59	32	18 %
Ancianas	60 – mas	6	3 %

Fuente: Encuesta a emprendedoras Elaboración: Autores En esta tabla se encuentra la distribución de la muestra agrupada por ciclo de vida, se observa que el 49% de las mujeres encuestadas están entre las edades de 26 a 45 años, siendo las mujeres jóvenes adultas las que predominan en la actividad emprendedora

El grado de instrucción que predomina en esta muestra es la primaria (55,4%), este resultado coincide con los proporcionados por la encuesta GEM donde se menciona que los grados de escolaridad en los emprendedores menores de 65 años es de 10 años, la siguiente frecuencia de respuesta es que el 37,1% tiene instrucción secundaria. El estado civil unida o unión libre en esta muestra es la que sobresale (38,9%), seguida de la opción soltera (28%), continuando con las casadas (18,9%), las mujeres que su núcleo familiar se ha desintegrado (separadas, divorciadas y viudas) constituyen el 14,3%. Las actividades productivas desarrolladas por las mujeres del sector de la Perimetral de la ciudad de Guayaquil son múltiples y variadas. Los emprendimientos mayormente desarrollados en este sector de manera individual o colectiva son: Confección de calzado, artesanías y adornos para el hogar, confección de bisutería ,maquillaje y peluquería, despensas, panadería, comedores, arreglo y decoración con globos, manualidades en general , elaboración de postres, cría de animales, etc. La investigación tuvo como objeto de estudio los emprendimientos que recibieron algún tipo de financiamiento por parte de alguna institución, sea pública o privada. Los siete emprendimientos estudiados tienen la siguiente distribución.

Figura 1: Tipos De Emprendimientos

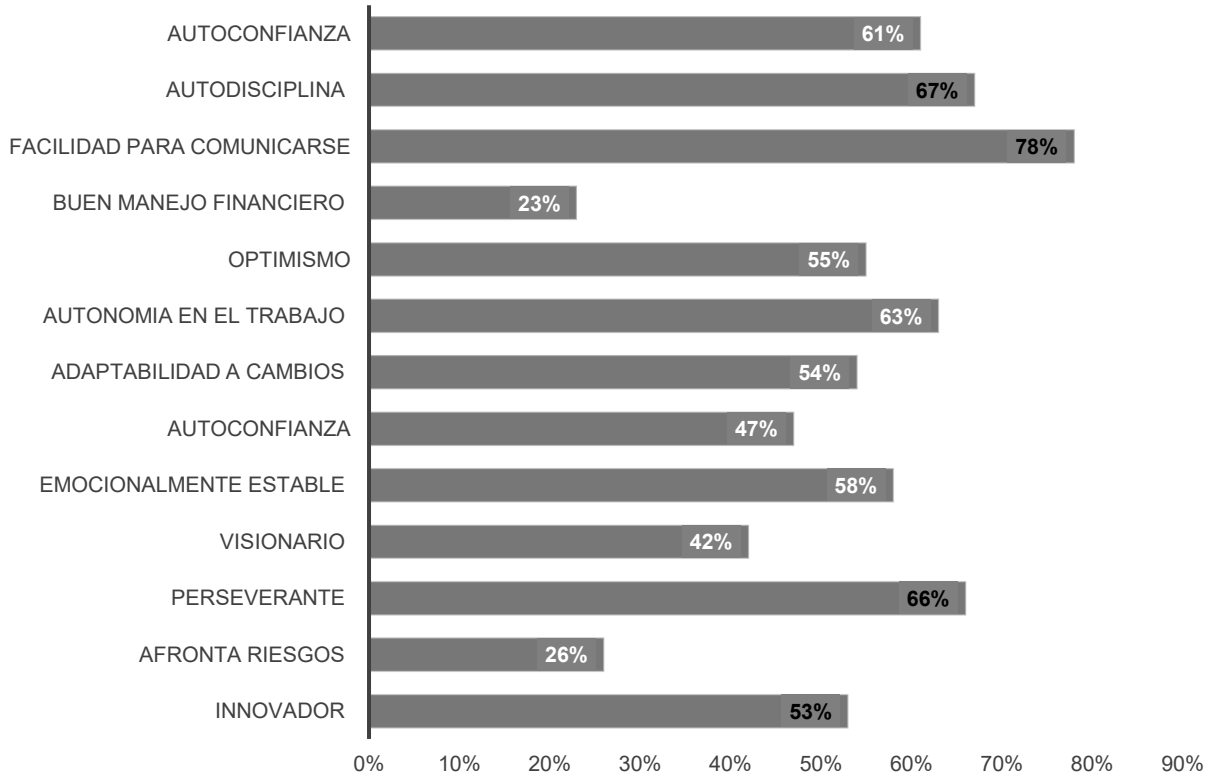


X^2=133,12; p=0,00000 Fuente: Encuesta a emprendedoras Elaboración: Autores En la figura 1 se observa que los emprendimientos que más acogida han tenido entre la población femenina son: despensa con un 38%, seguido de los comedores con un 25%, confección de bisutería 15% además de maquillaje y peluquería 12%..

En la figura 1 se muestran la distribución de los tipos de emprendimientos, las que tienen diferencias estadísticas muy altamente significativas. El emprendimiento en despensa alcanzó la más alta frecuencia de selección con el 38%, mientras que los comedores logran el 25% de las respuestas totales. Con 15% y 12% se reportan confección de bisutería y maquillaje y peluquería (Figura 1). Esos resultados coinciden con los estudios realizado por Lasio et al. (2015) que concluyen que gran parte de las actividades emprendedoras en el Ecuador pertenecen a los servicios y con relativo bajo valor añadido. **(**GEM Ecuador 2014).Además se debe considerar los estudios en América Latina que informan que las actividades de la mujeres micro emprendedoras se ubican en las actividades del sector terciario (García, Crespo,& Martin; 2011; Klapper & Parker, 2010; Valenzuela; 2005 Por el estrato social en el que se desenvuelven las emprendedoras las opciones elegidas les prestan facilidades de ejercer su actividad en los hogares en la que habitan, facilitándoles aspectos como la movilización y el cuidado de sus hijos.

La diversidad de tipos de micro emprendimientos que se realizan en la zona se ajusta a las posibilidades del mercado local, dependiendo mucho de las circunstanciales socioeconómicas del momento más que en estudios de mercado. La creación de microempresas, surgen como medio de alternativo de ingresos o para el sustento de sus familias. En el levantamiento de la información se estableció el perfil de las emprendedoras que participaron es este estudio, el mismo que quedo establecido con las características que se observan en la siguiente tabla figura 2

Figura 2: Perfil de las Emprendedoras



X^2=77,26; p= 0.00000 Fuente: Encuesta a emprendedoras Elaboración: Autores En la figura 2 se observa que las 13 característica se agrupan en 4 subcategorías de frecuencia , las que tienen un porcentaje de respuesta sobre el 65% (alta), las que tiene un porcentaje que va del 55 al 63% (media), las que están incluidas entre el 42 al 54% (baja) y las que se agrupan entre los porcentajes de 23 y 26% (critica)

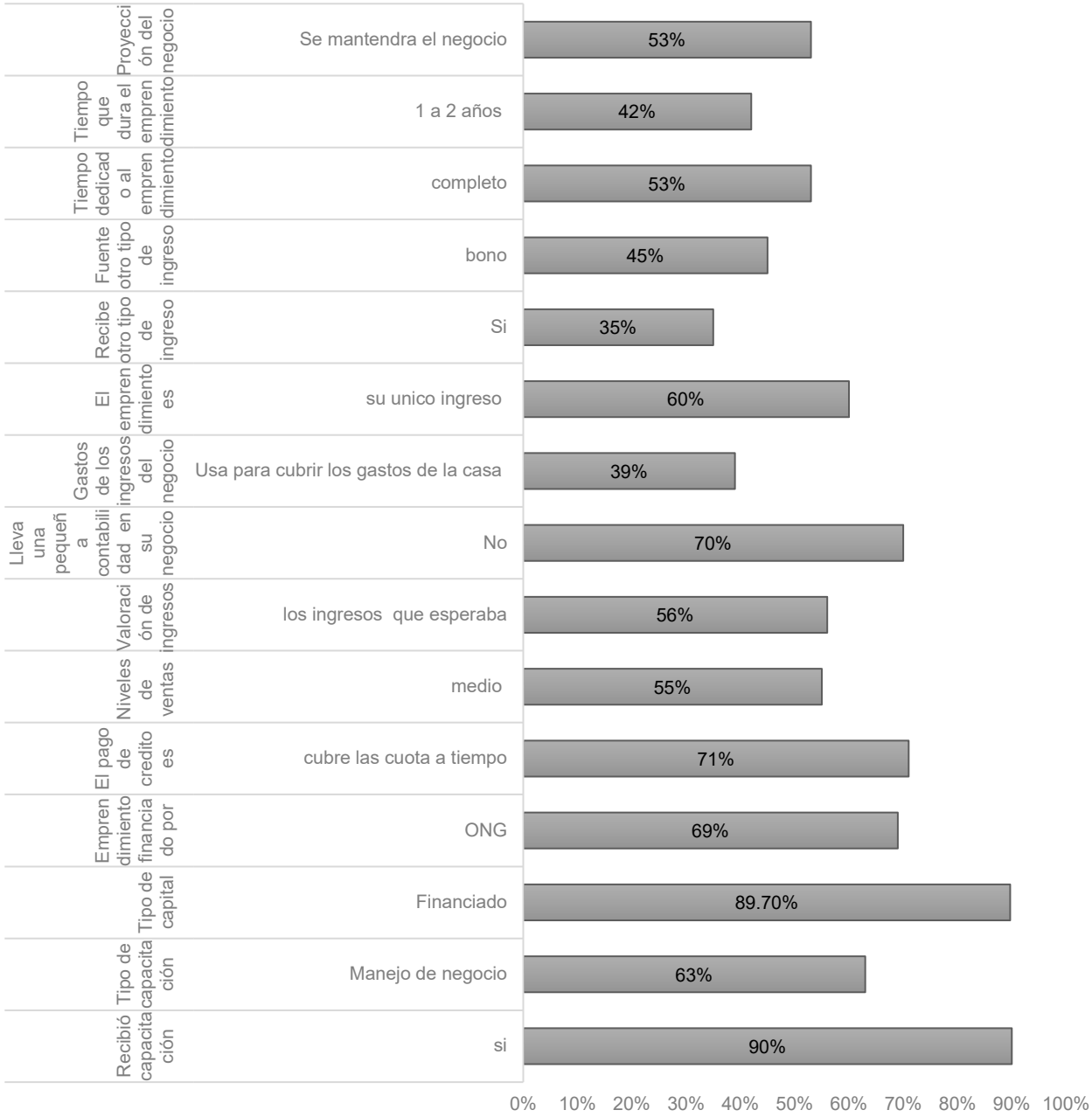
En esta figura (2), perfil de las emprendedoras del sector , se observa que los datos tiene diferencias estadísticas muy altamente significativas. Las frecuencias de respuesta que predomina en las micro emprendedoras es la facilidad de comunicación, autodisciplina y perseverancia que son competencias que facilitan el trabajo en los emprendimientos que realizan, estos resultados coinciden con los estudios realizado por García y Sánchez (2010) que entre sus conclusiones mencionaron que las mujeres desarrollan una imagen propia de disciplina, rigurosidad y responsabilidad hacia el trabajo, a continuación se evidencia que las características de mediano dominio son: autonomía en el trabajo, autoconfianza, estabilidad emocional, optimismo. Las debilidades que predominan en este grupo son adaptabilidad a los cambios, innovar, autoconfianza, y el ser visionarias, los aspectos críticos en este perfil son el afrontar los riesgos y el manejo financiero. Los aspectos del estudio relacionados con la actividad emprendedora, se detallan a continuación. Las 5 primer variables estudiadas fueron: Tipo de capital utilizado en el emprendimiento, Financiamiento, Pago de credito, Capacitación y Tipos de capacitación, que en sus niveles de respuesta tienen diferencias estadísticas muy altamente significativas, con excepción de la variable Tiempo que trabaja en el emprendimiento, que en su nivel de respuesta no se encontró diferencia estadística

significativa. La frecuencia de respuesta para la variable tipo de capital que se utiliza para realizar los emprendimientos es del 90% para la opción "financiado" , lo que implica que las emprendedoras acudieron a realizar un préstamo, predomina como fuente de financiamiento las ONG con un 69%, los pagos de los créditos en una gran porcentaje (71%) cubren sus cuotas a tiempo, el tiempo dedicado al emprendimiento es de tiempo completo en un 54% frecuencia de respuesta que no alcanzó a tener un diferencia estadística significativa. Al iniciar los emprendimientos el 90% informo haber recibido capacitación y el tipo de capacitación que más frecuencia de respuesta tuvo es "manejo de los negocios" con un 63%, este aspecto coincide con lo que afirma Selamé (2005) que en sus estudios menciona que en los emprendimientos se debe mantener y desarrollar los conocimientos relativos a la actividad (Selamé. T, 2005).

El microcrédito se constituye en el instrumento de desarrollo económico tanto personal como familiar. Las mujeres que habitan en el sector de la Perimetral al Noroeste de la ciudad de Guayaquil se han beneficiado del crédito que otorgan las Instituciones Financieras Públicas como Banco Nacional de Fomento con sus programas de crédito tales como: Crédito de Desarrollo Humano, además de los créditos que otorgan las ONG presentes en la zona , es importante comentar que la capacidad de pago de los créditos obtenidos es más evidente aquellas mujeres que reciben algún tipo de ayuda externa: sean remesas de familiares en el extranjero y/o bono solidario y de las personas que se encuentran empleadas. Las 6 variables subsiguiente en el estudio fueron: Ventas, Valoración de los ingresos, Gastos de los ingresos del negocio, Otros ingresos, Lleva contabilidad en su negocio y Proyección del negocio que tienen diferencias estadísticas muy altamente significativas. La frecuencia de respuesta en la variable los niveles de las ventas, fue de "medio" con un 55%, la valoración de esos ingresos por parte de las emprendedoras fue calificado como "los ingresos que se esperaban" con un porcentaje del 56%. Los ingresos del negocio son destinados para cubrir los gastos de la caso u hogar en un 39% de los casos, seguido de un 31 % que lo emplea para reinvertir en el negocio, un 31% de las encuestadas mencionaron que tenían ingresos adicionales, solamente el 30% de las mujeres emprendedoras llevan algún tipo de contabilidad y el 53% de las encuestadas proyectan que su negocio se mantendrá en los próximos años.

En la figura 3 se muestran las frecuencias de selección de las respuestas dadas en las 15 variables de investigación, las mismas que tienen diferencias estadísticas muy altamente significativas. Los principales resultados de la encuesta realizada a las emprendedoras, evidenciándose 15 características de estos emprendimientos, el 53% de las mujeres que iniciaron un emprendimiento proyecta mantenerse con esta actividad, los emprendimientos investigados tienen un tiempo de haber sido iniciados de 2 años en el 42% de los casos,53% de las emprendedoras trabajan en sus negocios a tiempo completo. El 35% de la población encuestada informo que tiene otra fuente de ingreso, el 45% menciono que la fuente de los otros ingresos es el bono de desarrollo humano. El 60% de las encuestadas mencionaron que el emprendimiento que realiza es su único ingreso, el 39% usa los ingresos del negocio para cubrir los gastos del hogar, un aspecto que se debe precisar que el 70 % no llevan contabilidad. El 90% recibió capacitación, el 63% informo que la recibió sobre el manejo del negocio, su negocio tiene un flujo constante de venta en un 58% de los casos , bajo su perspectiva tienen un nivel medio de ventas, los valores obtenidos producto de las ventas son lo que ellas tenían previsto como ingreso en el 56% de los casos , durante la un periodo de tiempo su emprendimientos se ha mantenido constante, los créditos que han obtenido los pagan a tiempo en un 71% , para iniciar su emprendimiento tienen que financiar el negocio y la fuente de financiamiento son las ONG (69%) que prestan ayuda a grupos vulnerables.

Figura 3: Resumen



X^2=12110,073 p=0,0000 Fuente: Encuesta a emprendedoras Elaboración: Autores En esta figura 3 se resume las 15 variables de la investigación, las que exploran los siguientes aspectos: Capacitación, Tipo de capacitación, financiamiento, pago de crédito, ventas, valoración de ingresos, lleva contabilidad , gastos de los ingresos, otro tipo de ingreso, tiempo dedicado al emprendimiento y proyección del negocio.

CONCLUSIONES

El ámbito socioeconómico en el que habitan las emprendedoras que participaron en esta investigación está conformado por los siguientes indicadores : Educación que predomina en este grupo es primaria, el estado civil más frecuente es unión libre , con tres miembros promedio por familia, habitan en vivienda propia y son emprendedoras por oportunidad. Las condiciones socioeconómicas presentes en el grupo de estudio

al momento del levantamiento de la información, fueron calificadas como favorable para el inicio de la actividad emprendedora Los emprendimientos que tienen mayor elección son los que prestan las facilidades para ejercer su actividad en los hogares en las que habitan , lo que les permite evitar aspectos como la movilización a un lugar de trabajo y facilita el cuidado de su hijos. Entre las debilidades que predominaron en la muestra con relación al perfil de las emprendedoras estuvieron el manejo de las finanzas del negocio y el afrontar riesgos, atributos que son esenciales en el manejo de los emprendimientos y que evidencia una carencia en la formación financiera, producto de su medio social y de la falta de mayores niveles de escolaridad e instrucción Para el sostenimiento de los emprendimientos la mujeres tuvieron acceso a micro créditos y capacitación que les permitió concretar los negocios proyectados, el manejo del crédito es bueno en la mayoría de los casos evidenciándose un 71 % de recuperación del crédito, lo que podría categorizarse una aceptable recuperación de la cartera., lo que estaría asociado a los niveles medio de ventas reportados por las encuestadas, un aspecto importante a destacar es que los negocios emprendidos no son la única fuente de ingresos debido a que las mujeres de la zona , tienen en un 35% otras fuentes de ingresos. La diversificación de los ingresos es un factor sumamente importante sobre todo para conglomerados de mujeres como las que habitan en el sector de la Perimetral, para ellas es esencial no enfocarse en una sola actividad sino tratar de incursionar en al menos otra actividad productivas adicionales, que complementen la obtención y generación de recursos para el sostenimiento de la familia.

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IMPACTO DE LOS INCENTIVOS FINANCIEROS EN LA CALIDAD EN EL SERVICIO

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RESUMEN

En esta investigación, se analizan cambios ocurridos en la variable independiente incentivos financieros en relación con la variable dependiente calidad. La empresa analizada es una empresa transnacional y su giro son servicios relacionados con procesamiento de información. El objetivo fue determinar si los incentivos financieros impactan en el trabajador para mejorar la calidad del servicio y si el sistema de incentivos financiero nos podrá garantizar que el cliente obtenga el servicio deseado. Por el contrario si el sistema no está vinculado a la calidad, es necesario modificar el sistema a otro que propicie de manera directa la orientación del empleado hacia la calidad del servicio. El presente trabajo es un estudio cuantitativo, no experimental, longitudinal tipo correlacional – causal. Se tomo una muestra de 28 empleados de un universo de 110 con un nivel de confianza del 95%, tomando en consideración exclusivamente a los empleados que estuvieron bajo el mismo sistema de incentivos a lo largo de un período de un año. Los resultados obtenidos demostraron que los incentivos financieros que solo un 14% de la muestra mantuvo o incremento la máxima calidad requerida, al 32% lo motivo a permanecer en lo mínimo de calidad requerida y al 54% no le motivo llegar a la mínima calidad contraactual. Por lo que es necesario modificar el sistema de prestaciones o una combinación con el sistema de incentivos actual.
Palabras clave: incentivos financieros, calidad, empresas de servicios.

IMPACT OF FINANCIAL INCENTIVES IN THE QUALITY OF SERVICE.

ABSTRACT

This paper is a quantitative study, non- experimental, longitudinal correlational- causal. Are analyzed changes in the independent variable financial incentives relative with the dependent variable quality. This company researched was a multinational company dedicated to date processing, call center, document scanning and operates in over 100 countries. The purpose of our research is to determine if financial incentives induce workers to improve the quality of service and if The system of financial incentives will ensure that customer obtain the desired service. By contrast if the system is not linked to quality, then must renew the system. In this Case took into consideration only the employees that were under the same incentive system along a period of one year. The results showed that financial incentives had a direct impact on maintaining the quality of the service, but failed to increase it and only 14% of the employees maintained or increased the maximum required quality and 54% decrease in quality standards service, without reaching the minimum quality.

JEL: G14,J08,J33

KEYWORDS: Financial Incentives, Quality, Service

INTRODUCCIÓN

En este estudio trataremos la importancia de los incentivos de calidad que se interrelacionan de manera directa con el actuar de las empresas y sus empleados. Para este fin se incluye información detallada de los incentivos a través del tiempo desde Frederick Winslow Taylor padre de la administración científica hasta

los más actuales estudios de los incentivos orientados a la calidad en nuestros días. Para entender este tema será necesario desmembrar sus partes básicas para luego integrarlas y darles un sentido práctico. El tema es importante debido a la problemática de décadas de lograr que el empleado desarrolle su potencial con ayuda externa a través de los incentivos y poder dar a los clientes la calidad esperada. Lograr esta meta requiere de saber cómo, cuando, donde y en qué forma se debe motivar a los empleados para ajustar sus expectativas a los de la empresa de la manera más efectiva.

El desarrollo de metas comunes del empleado y la empresa, el trabajo en equipo, el incentivo a los excedentes de productividad, la recompensa a las mejoras o al logro de objetivos dan lugar a desarrollar planes de recompensa que impulsarán al empleado a enfocarse al logro de objetivos o metas y a su vez para obtener mejores salarios y recompensaciones. Uno de estos factores esta direccionado al empleado como punto principal de motivación que mantiene en ocasiones tanta importancia como la compensación salarial: Los incentivos y la recompensación. Este factor motivacional tiene que ver con un incentivo o recompensa intrínseca y/o extrínseca que cumpla no solo con el afán de obtener un mejor rendimiento del empleado si no con la posibilidad de hacer crecer el interés del empleado por las metas de la organización.

El estudio se realizó en una empresa dedicada a la captura de información y procesamiento de datos, la cual adoptó desde hace muchos años la recompensa a empleados por medio de tarifas o sueldo a destajo. El empleado se esfuerza por un tiempo en lograr los estándares de producción y calidad y una vez logrados, su motivación se demerita y no aumenta su interés en hacer de estos 2 puntos su constante mejoramiento. Los límites de este sistema de incentivación están trazados por su propio concepto de tarifa por pieza, en donde el empleado al lograr su meta personal puede decir "hasta aquí me interesa ganar" y no se interesa mas por mejorar ya que no esta por debajo de los estándares de calidad y producción permisibles. El Empleado entonces presenta cierta apatía a mantener un mejoramiento continuo ya que representaría hacer un mayor esfuerzo sin recompensa monetaria. Comúnmente se mantiene por encima del límite, pero no mejora los pequeños detalles a pesar de haber sido notificado en varias ocasiones por sus supervisores y a su vez estos por los clientes y gerentes.

Las gráficas de calidad y productividad presentan una constante variable y sus diagramas de Pareto muestran un sin número de dispersiones en las que se ve plasmado la apatía o desinterés por mejorar en los pequeños detalles a pesar de la constante retroalimentación que se les proporciona diariamente a los empleados. Un ejemplo básico de esta problemática esta en las recurrentes notificaciones del cliente con respecto a un documento no identificado correctamente, que aunque no representa una baja considerable en el nivel de aceptación, se considera que no se oyó "la voz del cliente" pues al pasar del tiempo se vuelve a recibir la misma falla aunque no necesariamente hecha por el mismo empleado. Esta falta de compromiso se puede deber a varias causas:

- La falta de Incentivos orientados a la mejora continúa.
- La falta de una cultura organizacional orientada al cliente y a la mejora continúa.
- La falta de un sistema integrado de calidad que involucre a todos los empleados del departamento.
- La incentivación como punto principal de motivación y no la recompensa según las expectativas del cliente y la mejora continúa.

Se teme que con el pasar del tiempo este proceso de incentivación no pueda contener soluciones determinantes para satisfacer y mantener a los clientes que constantemente buscan mejoras en la calidad y precio. Resolver este problema debe constituir en todos los empleados un acto meritorio, un reto que hay que lograr haciendo cambios hacia la mentalidad de cada uno, y reorientando la motivación, y en este caso la incentivación y la recompensa hacia la satisfacción del cliente mejorando continuamente los sistemas integrados de calidad y la cultura de servicio. Este cambio representaría una mejoría no solo en los procesos de producción y calidad si no en la solidez en las relaciones futuras con nuestros clientes.

Actualmente se invierte tiempo, dinero y esfuerzo en la retroalimentación que proviene de un proceso de inspección aleatoria posterior al proceso productivo. La inversión debe ampliarse para intensificar el cambio de mentalidad como punto principal para el desarrollo de las actividades globales del empleado en su entorno. "*El cumplir con los rangos mínimos de aceptación de calidad del cliente evita en gran medida la aceptación de un proceso de mejora continua".*

REVISIÓN DE LITERATURA

Incentivos

Existen muchas clasificaciones de incentivos económicos y no económicos hoy en día, que parten de la visión con que un autor, empresario, administrador tiene al respecto. R. Wayne Mondy / Robert M. Noe dividen las compensaciones en 2 rubros: Financiera y No Financiera. Dentro de las Financieras se encuentran la Directa como salarios, sueldos, comisiones, *bonificaciones*; y la indirecta como los planes de seguros, de vida, médicos, quirúrgicos, dental, de accidentes, etc. prestaciones de ayuda social: jubilación, seguridad social, indemnizaciones a los trabajadores, ayuda educativa, servicios a empleados, permisos con sueldo, vacaciones, días festivos etc. Dentro de la No financiera se encuentra El puesto, tareas interesantes, desafío, responsabilidad, oportunidad de reconocimiento, sensación de haber logrado algo, oportunidades de ascenso; y el entorno del puesto, como las políticas sólidas, supervisión competente, compañeros agradables, símbolos apropiados de estatus, condiciones cómodas de trabajo, horario flexible, semana laboral comprimida, participación en el puesto, compensación de cafetería, tele-trabajo.

Sentar las bases del diseño de la estructura de incentivos y recompensas es esencial para la empresa ya que es parte del ambiente organizacional, y de acuerdo a dicha motivación que el empleado percibe de la empresa, determinará desde las primeras nociones, su condición a ser motivado y los alcances que dicha estructura tendrá sobre él. La presentación de los incentivos y recompensas al empleado debe ser tal que haga posible que el empleado se identifique con ellas de manera inmediata y ejerza un efecto positivo en éste, logrando así el objetivo de dirigir sus esfuerzos hacia las metas o planes establecidos.

De las 500 compañías de *Fortune* en 1991, 35% tenían alguna forma de pago por desempeño para los empleados (incentivos). A su vez hace referencia dentro de esta teoría de la igualdad a los planes de *pago a destajo*, *planes de incentivos salariales, participación de utilidades, y bonificaciones de un pago único*, son todos ejemplos de opciones de pago-por-desempeño. (Robbins 1994)

Pago a destajo

Vale la pena ahondar en este punto refiriéndonos en forma directa al tema que aborda Robbins con respecto a *el pago a destajo* ya que dicha medida podría ser la productividad individual, la productividad de un grupo de trabajo, o del departamento, la rentabilidad unitaria, o el desempeño global de la organización en sus utilidades. Se puede explicar la creciente popularidad del pago por desempeño en términos tanto de motivación como de control de costos. Desde una perspectiva motivacional, el hacer que alguna parte o todo el pago de un trabajador esté condicionado a alguna medición de desempeño, enfoca su atención y esfuerzo hacia esa medida, luego refuerza la continuación del esfuerzo con una recompensa. Las bonificaciones con base en el desempeño y otras remuneraciones evitan el gasto fijo de aumentos permanentes en los salarios, y así ahorran dinero; y si disminuye el desempeño del empleado o de la organización, así también lo hace la recompensa.

Bono Anual.

Planes diseñados a corto plazo de los gerentes que se relacionan con la rentabilidad de la compañía. Este plan es muy común en las empresas que desean motivar a sus empleados de confianza tales como gerentes, directores, ejecutivos etc.

Programas de acumulación de capital y opción de acciones.

Para este estudio se vería como no aplicables para impulsar la calidad o al menos difícilmente se tendría forma de ligar la calidad del servicio directamente con trabajadores de piso o empleados directos, no de confianza.

Teoría de las expectativas.

Victor H Vroom(1964), afirmaba que al hacer las cosas para cumplir con un objetivo si creen en la validez de éste y si consideran que lo que van a hacer servirá para cumplirlo. Fuerza es igual a la valencia por expectativa. Fuerza será el vigor de la motivación, Valencia representa el vigor de su preferencia por el resultado, y la *expectativa* es la probabilidad de que una acción determinada conduzca al resultado deseado. Koontz O'Donnell – Weihrich (1987) lo describe diciendo al respecto;
"Cuando una persona le es indiferente el cumplimiento de cierto resultado, el valor de la valencia es cero; cuando una persona prefiere no cumplir la meta, entonces la valencia llega a adquirir un valor negativo. El resultado en ambos casos va a ser una falta de motivación. De modo similar, una persona no tendrá ninguna motivación para cumplir con cierto objetivo si su expectativa es nula (cero) o negativa. La fuerza que se ejerce para cumplir con determinado objetivo depende tanto de la valencia como de la expectativa. Es más, el motivo para llevar a cabo cierta acción puede estar determinado por un deseo por realizar otra cosa."

Otras Teorías.

La teoría de los Refuerzos del psicólogo B.F. Skinner, donde se compensan de manera constante las conductas que conduzcan a lograr las metas de la empresa. La teoría de la motivación con base en las necesidades, de McClelland (1953), donde se segmentan por la Necesidad de poder, Necesidad de pertenencia y la necesidad de logro. Otras técnicas son la participación que sirve como reconocimiento ya que se consulta al empleado sobre algo en específico. No hay nadie mejor que ellos (empleados) para aportar la solución.

Incentivos y Calidad

Uno de los factores motivacionales en los que este estudio se enfoca son los incentivos de calidad, entonces se habrá de investigar la relación que los incentivos al personal tienen con respecto a la calidad del servicio. De los planes establecidos dentro de las organizaciones es lograr la calidad requerida y hoy por hoy la necesidad va más allá tratando de satisfacer al cliente al punto de que quede no solo satisfecho sino encantado. Así lo manifiesta Kotler (1994) cuando habla del esfuerzo que las compañías están haciendo con la finalidad de crear un cliente no solo un consumidor.

La calidad es el punto de referencia donde más se han enfocado las corporaciones en las últimas décadas. Evans y William (2005) lo traducen de la siguiente manera diciendo que las verdaderas necesidades y expectativas del cliente se conocen como Calidad esperada.

"Los clientes van a evaluar la calidad y a desarrollar percepciones (calidad Percibida) comparando sus expectativas (Calidad esperada) con lo que reciben (calidad real). Si la calidad esperada es mas alta que la real, es posible que el cliente se sienta insatisfecho. Por otra parte, si la calidad real supera las expectativas,

el cliente se sentirá satisfecho e incluso sorpresivamente deleitado… Para entender estas mediciones es necesario un sistema de medición de la satisfacción de los clientes, así como la capacidad de utilizar su retroalimentación para mejorar… Este esfuerzo requiere que los productores vean los procesos a través de los ojos del cliente, no de la organización." (Evans y William,2005).

Incentivos de Calidad en la práctica

Como ya describimos anteriormente incentivar a una persona no solo se hace de manera extrínseca pero también intrínseca. La calidad esta siendo eje principal en la relación de una empresa con sus clientes, por lo mismo a veces no basta con que una organización se enfoque en esto sino que también lo hagan sus proveedores y prestadores de servicio que se encuentran indirectamente involucrados en el proceso de servicio.

Los incentivos correctos para los empleados correctos

Ramsey desarrolló diversos niveles de incentivos. El primero pudo ser reconocimiento, el segundo también verbal con un certificado, la tercera mercancía de la compañía, el cuarto más directamente monetario.
Niveles más altos dieron lugar a recompensas más valiosas. Pero, en desarrollar esta estructura general, él preguntó a sus empleados qué clase de incentivos sería significativa a ellos. "Puede sonar absurdo, pero para alguna gente venir a trabajar tarde, irse temprano, o tiempos de almuerzo más largos es más importante que otras cosas."

METODOLOGÍA

El método elegido para nuestra investigación es el cuantitativo / longitudinal, ya que las variables a estudiar como la calidad obtenida a través del tiempo de un incentivo financiero y permitirán ver datos duros que se ejemplifican mediante una operación de proceso preestablecido. La primera (calidad) será dependiente de la segunda (Incentivo financiero).

A su vez este estudio será correlacional ya que pretendemos determinar cómo se relacionan o vinculan la dependencia de la calidad obtenida con respecto al incentivo financiero dentro del proceso. Esto será analizado también en su origen de manera descriptiva para recolección de datos y análisis posterior de la dependencia entre variables.

Se ha definido como correlacional ya que nuestra pregunta de investigación delimita la interacción de estas dos variables de la siguiente manera:

¿Los incentivos financieros otorgados a los empleados de la Empresa X estimulan de manera directa la búsqueda de la calidad en el servicio?

Para ello requerimos obtener datos del proceso que arrojen el incremento de calidad a través del incentivo financiero. Dichos datos se tomarán en varias instancias en un periodo definido de tiempo con el cual permitirá saber si existe una alta dependencia o no de dichas variables incluyendo varias personas dentro del mismo sistema de pago de incentivos. Por lo tanto será un método cuantitativo Longitudinal – no experimental ya que los datos ya existen dentro de un ambiente ya pre-establecido dentro de una empresa y se analizarán a través de un tiempo establecido.

Selección de la muestra

En nuestra investigación será necesario determinar una muestra representativa para demostrar nuestra hipótesis. La muestra se determina de la siguiente manera:
N= 110 empleados
se= Error estándar = 0.05
p = 0.95
n = tamaño de la muestra = 16 empleados

Sin embargo debido a que la rotación, cambios en el volumen de producción, transferencias, bajas, enfermedades hacen que algunos empleados desaparezcan del proceso de producción por espacios mayores a un mes, entonces, la investigación tomará en cuenta solo a los empleados que hayan estado bajo el mismo sistema de incentivos a lo largo de un periodo de un año, los cuales fueron 28, tomándose como muestra total.

Técnica de recopilación de datos

La Empresa X mantiene el esquema de incentivos adicionales de calidad al de producción de la siguiente manera:

El incentivo A incrementa un 16% el pago del servicio otorgado cuando este obtiene un índice de 99.8% a 100% de calidad.

El incentivo B incrementa un 7% el pago del servicio otorgado cuando este obtiene un índice de 99.6 a 99.79% de calidad.

El incentivo C no incrementa el valor inicial de la transacción (0%) y se paga a un nivel estándar o mínimo. La técnica de recopilación de datos que se utilizará en esta investigación utilizará informes estadísticos que se llevan a cabo dentro de la empresa tales como: número de errores encontrados por transacción por persona, número de transacciones inspeccionadas, calidad obtenida e incentivo pagado. A su vez podremos acudir a la elaboración de gráficas de Pareto, Histogramas, y matrices de incidencias en cada una de las posibles variables que se intercalan al momento de procesar.

De esta manera podremos determinar:

a)Descriptivos (una tabla con las estadísticas fundamentales de todas y cada una de las variables de la matriz, columnas o ítems).
b)Frecuencias (tablas de frecuencias, estadísticas básicas y gráficas). Se ponderará las frecuencias con que una persona persigue los niveles de incentivo financiero que se otorgan cuando se obtiene cierta calidad.

Validación
La validación de esta investigación se basa en: Su instrumentación: La consistencia del proceso de producción del servicio mantiene sus características básicas durante el periodo observado. El proceso de auditoría de los ítems observados es consistente también al no haber variabilidad en su estructura o diseño durante el periodo de observación. (Hernández Sampieri, 2010)
Selección del grupo. El grupo a quién se le audita tiene en común las siguientes características:

Son parte de un mismo departamento.
Han estado expuestos a los mismos cambios o variables externas a lo largo del periodo observado.
Todos recibieron el mismo entrenamiento.
Todos están bajo el mismo sistema de pago durante el periodo observado.

Ninguno de los individuos en esta investigación está en función de la misma pues ésta se concreta en base a los resultados obtenidos sin que los individuos hayan tenido conocimiento de dicha investigación durante el periodo observado.

Proceso de auditoría 10%

El sistema de auditoría citado anteriormente consiste en lo siguiente:
El estándar o índice de calidad mínimo para estar en cumplimiento con los servicios contractuales es de 99%. Para efectos internos y aseguramiento de la calidad se pide un 99.5%.

El sistema de procesamiento arroja un reporte por empleado dando aleatoriamente un total de batches o items procesadas igual a 10% de su producción por día.

El auditor accede al sistema de revisión y lectura del batch y hace anotaciones en una hoja de Excel con respecto a las incidencias de calidad obtenidas como los errores y los aciertos.

Esto se traduce en un cálculo automático calidades por empleado mediante la fórmula (Errores diarios / items diarias auditadas)

Tabla 1:

ID	10/23/15	10/26/15	10/27/15	10/28/15	10/29/15	GranTotal
30062997	99.71%	99.59%	99.63%	99.43%	99.61%	**99.47%**
30046385	99.82%	99.28%	100.00%	99.47%	100.00%	**99.72%**
30046353	100.00%		99.64%	99.44%	100.00%	**99.72%**
30031633	100.00%	100.00%	100.00%	100.00%	98.73%	**99.81%**

El total de items auditadas representan el 100% y el índice de error será de acuerdo al número de items que se indexaron de manera errónea. Cada imagen tiene el mismo peso y por lo tanto la conversión de número de errores entre número de items nos dará el índice de calidad obtenido.

Una vez que se capturan todos los batches (lotes) y sus incidencias en el archivo Excel, se procede a tabular en gráficas, los resultados obtenidos para el cliente y los resultados obtenidos por empleado para aplicar el promedio obtenido en un día de trabajo al total de transacciones hechas por el empleado.

De tal manera que si por ejemplo: El empleado A indexa 1000 items a una calidad C de 99.5% recibirá un pago de 100 pesos, pero si el empleado B produce 2000 a una calidad B de 99.8% no solo recibirá 200 pesos por la producción si no que habrá un excedente de 32 pesos (16% más) por la calidad obtenida. Los resultados obtenidos para cada empleado se pasan directamente mediante un sistema electrónico de captura al sistema de nómina el cual el empleado tiene acceso a verificar en forma diaria que sus totales a pagar sean precisos.

RESULTADOS

Los resultados obtenidos de la muestra de 28 trabajadores que laboraron continuamente de Noviembre de 2014 a Octubre de 2015 en la empresa X fueron los siguientes:

Tabla 2: Resultados

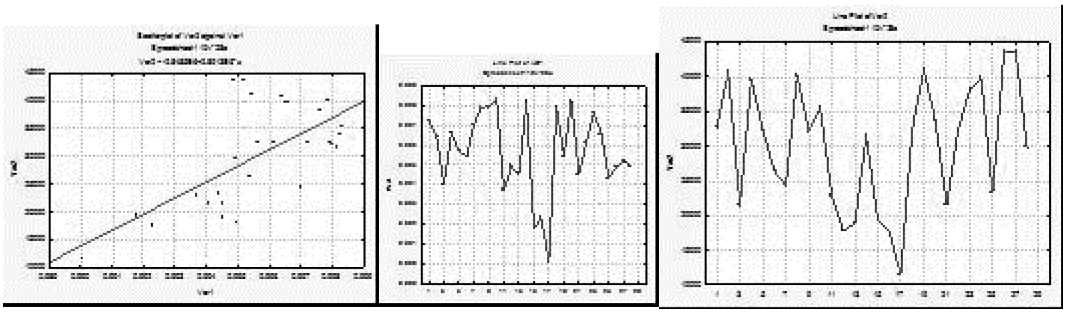
Porcentaje de trabajadores	Estatus	% promedio de cambio	Porcentaje de trabajadores	Estatus
3.57%	No modifico su calidad	0%	**71.43%**	Conservo su misma categoría
28.57%|	Incremento su calidad	.06%	**7.14%**	Incremento su categoría
67.86%	Decremento en calidad	-.14%	**21.43%**	Bajo su categoría

En cuanto al % de calidad que obtuvo la muestra es la siguiente.

Tabla 3: Resultados

Categoría	Porcentaje de incremento en el salario base	Rango	Promedio calidad inicial	Promedio calidad anual final	% de trabajadores en cada categoría
A	16%	99.80% - 100%	99.83	99.82%	14%
B	7%	99.60% -99.79%	99.71%	99.70%	32%
C	0%	99.59 – 99.00%	99.45%	99.56%	54%
General		99% - 100%	99.63%	99.56%	100%

Figura 1: Gráficas de correlación y de las variables calidad e incentivos financieros



Correlación de Pearson

Tabla 4: Resultados

Categorías	Correlación	Error estándar	Nivel de confianza
A, B y C	.66378	.0010573	95%
A Y B	.7707		
C	.6660		

Se obtuvo una correlación entre la variable calidad y los incentivos del .6638 con un error estándar de .0010573, Y con un nivel de confianza del 95%, por lo que si existe un correlación significativa entre ambas variables.

CONCLUSIONES

Existe una correlación significativa entre la variable Calidad en relación a los Incentivos Financieros, sin embargo los incentivos financieros impactan en el mantenimiento de la calidad actual, pero no logran incrementarla, ya que el 71.43% mantuvo su nivel de calidad y solo el 7.14% la incremento, El 14% de los empleados obtuvo una calidad superior al 99.80% , el 32% una calidad superior de 99.50% pero menor de 99.80% y el 54 % tuvo una calidad promedio anual menor al 99.50%, los incentivos financieros son importantes para conservar la calidad, pero no para incrementarla, y llegar a niveles de la satisfacción

óptima del cliente, se tendrá que realizar un estudio de costo-beneficio para implementar un programa de incentivos que realmente logre la calidad deseada. Se recomienda realizar un estudio de incentivos financieros y no financieros para poder incrementarla y poder ser más competitivos, en dicho estudio se deberá comprender el impacto del costo beneficio establecido en las diferentes categorías A, B y C., ya que es necesaria una restructuración de las mismas.

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MODELO DE FINANCIACIÓN ALTERNATIVO SOLIDARIO

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RESUMEN

A pesar de los avances en la inclusión financiera en Colombia, las altas cifras de informalidad y los altos costos de crédito en la banca, incentiva a que exista un sistema de crédito informal que lleva a los hogares y pequeños productores a buscar otras alternativas como casas de empeño, agiotistas(Los agiotistas son prestamista particulares dentro de los cuales se destaca el préstamo "gota a gota", el cual es un préstamo de pago diario que alcanza tasas de interés del 240% EA), familiares y amigos. De acuerdo con cifras de la Agencia Para el Desarrollo Internacional de los Estados Unidos (USAID), 73% de los hogares usa fuentes de financiación informales para solicitar un préstamo, donde el 23% recurre a casas de empeño y un 25% a agiotistas. Esta situación representa un factor de riesgo para la estabilidad financiera de estos agentes, ya que este sector informal funciona con unas altas tasas de interés de corto plazo que impactan considerablemente el ingreso disponible de los hogares. Por otro lado, el conocimiento que existe sobre esta modalidad de financiamiento es reducido, lo cual complica su regulación y la creación de productos financieros alternativos. Por lo tanto, este proyecto pretende identificar y cuantificar las necesidades de financiamiento de los agentes económicos a fin de diseñar y proponer un modelo de financiación alternativo, que garantice sostenibilidad de las pequeñas empresas y los hogares.

PALABRAS CLAVES: Crédito Informal, Racionamiento de Crédito, Demanda de Crédito y Finanzas Alternativas

ALTERNATIVE SOLIDARITY FUNDING MODEL

ABSTRACT

Despite progress in financial inclusion in Colombia, the high rates of informality and high credit costs in banking, encourages there is an informal credit system which leads to households and small producers to seek alternatives such as houses pawn, moneylenders, family and friends. According to figures from the US Agency for International Development (USAID), 73% of households use informal sources of finance for a loan, where 23% use pawnshops and 25% to moneylenders. This situation represents a risk factor for financial stability of these agents, as this informal sector works with high rates of short-term interest significantly impact the disposable income of households. On the other hand, the knowledge that exists on this type of financing is reduced, which complicates regulation and the creation of alternative financial products. Therefore, this project aims to identify and quantify the financing needs of economic to design and propose an alternative model of funding to ensure sustainability of small businesses and households agents.

JEL: D82, G02, G21, G29, D10.

KEYWORDS: Informal Credit, Credit Rationing, Credit Demand and Alternative Finance

INTRODUCCIÓN

Tras la crisis financiera de 2007 y el aumento de riego de crédito en los mercados, han aumentado las restricciones de crédito para las pequeñas y medianas empresas (PYMES) especialmente, a las que surgen en las economías emergentes. Lo que ha llevado a los agentes (hogares y pequeños productores) a buscar alternativas de financiamiento informales, los cuales representan un factor de riesgo para la estabilidad financiera de estos agentes, ya que este sector informal funciona con unas altas tasas de interés de corto plazo que impactan considerablemente el ingreso disponible de los hogares, no son regulados y en algunos casos se convierten en un incentivo para la delincuencia. Esta situación ha llevado a las economías emergentes o en desarrollo a buscar estrategias que les permita hacer la transición de usuarios de los sistemas informales de financiación a un sistema formal que esté bajo la potestad de un regulador financiero (Degryse, Lu, & Ongena, 2013). De acuerdo con Nguyen & van den Berg(2014) el mercado de crédito informal continua siendo una fuente importante de financiación para los pobres, los cuales han sido excluidos del sistema financiero formal, por no representar garantías, no tener activos, no tener trabajo o no contar con una historia crediticia. En Colombia, el racionamiento de crédito no solo se limita a los hogares pobres, sino que se extiende a pequeñas unidades productivas como emprendimientos familiares, que para poder acceder al capital de trabajo, solo tienen como alternativa el financiamiento informal, en el que obtienen la liquidez necesaria, pero a un mayor costo representado en altas tasas de interés y comisiones (Ayyagari, Demirgüç-Kunt, & Maksimovic, 2010; Ordóñez-Castaño & Guerra-Álvarez, 2014).En este sentido, el presente documento se compone de cuatro secciones incluyendo la presente introducción, en la segunda se presenta la literatura relevante para la investigación, posteriormente se expone de manera detallada la metodología a aplicar y finalmente se comentan los resultados esperados al finalizar el proceso investigativo.

El Racionamiento de Crédito

Así como las características regulatorias, como: topes a las tasas de interés, y los entornos legales y contractuales con relación al crédito, generando problemas de asimetría de información cuando interactúan en el mercado financiero, provocando problemas de selección adversa y riesgo moral.En Colombia, al igual que la mayoría de economías emergentes en el mundo, el acceso al financiamiento por parte de las Pymes, sigue siendo una barrera sin superar a pesar de los esfuerzos de los estados por apoyar a este sector, además de las características inherentes de las pymes colombianas, como: la informalidad, la escasa disponibilidad de estados financieros, escasas habilidades gerenciales, y las estructuras de propiedad familiares (Castillo Bonilla & Girón, 2014). Bajo la mirada de la teoría del racionamiento de crédito, las entidades bancarias ofrecen crédito en función de la tasa de interés que esperan obtener, la cual debe representar de manera acertada el riesgo de la operación. Esta determinación de la tasa de interés enfrenta a una difícil situación; la selección adversa. Esta selección adversa hace referencia a la asimetría de información, lo cual genera dificultad en los bancos por reconocer a los prestatarios con posibilidad de asumir la deuda y los que no, mediante herramientas que permiten identificar las características de los prestatarios cumplidos.

Sin embargo, esto no ocurre en el cien por ciento de los casos, impidiendo que algunos prestatarios cumplidos puedan acceder a sus servicios, lo que provoca restricciones en la financiación, específicamente racionamiento de crédito (Stiglitz & Weiss, 1981), desembocando en exigencias de garantías para mitigar los efectos de la asimetría que suelen estar representadas en activos, los cuales son escasos en las pequeñas y medianas empresas (Castillo Bonilla & Girón, 2014; Montoya, 2011). Debido a esto, importantes análisis se han realizado desde la literatura económica a este fenómeno. Tal es el caso de Ayyagari, Demirguc-Kunt, & Maksimovic (2010)quienes presentan como evidencia el caso Chino, de que un acelerado crecimiento del número de empresas productivas, incrementa la búsqueda de recursos en fuentes informales de crédito. Los autores muestran como una considerable proporción de firmas nuevas son financiadas con crédito informal, frente a un menor porcentaje que pueden obtener un crédito formal. Sin embargo, sus resultados revelan que aquellas empresas que cuentan con un crédito bancario han presentado una mayor tasa de

crecimiento comparada con aquellas que se endeudan con una fuente informal. Del mismo modo Degryse, Lu, & Ongena, (2012), a partir del análisis econométrico a una muestra de más de tres mil empresas en 31 regiones de China, presentan como el uso de crédito informal en las pequeñas empresas en este país, ha representado altas ventas e ingresos, por lo tanto sugieren que la estrategia adecuada es el uso de financiación formal e informal al mismo tiempo, ya que los buenos resultados del crédito informal impiden su desaparición. Asimismo Garcia & Mar, (2009), estudian las barreras que enfrentan las pequeñas empresas para acceder a un crédito bancario en México, encontrando que existen tres principales obstáculos a saber; la tasa de interés, que al parecer no refleja el riesgo asumido por las instituciones financieras, en segundo lugar, los largos trámites y finalmente las garantías exigidas a este tipo de empresas, ya que superan sus capacidades de solvencia. Sus hallazgos revelan también, como las empresas que acceden a un crédito formal con mayor frecuencia son en su mayoría empresas maduras, con un periodo de vida más prolongado. Estas condiciones facilitan la aparición de agentes informales que satisfacen la demanda de crédito de estas nuevas firmas.

METODOLOGÍA

La metodología propuesta para la presente investigación se divide en tres etapas. En la primera, se ha establecido la población objetivo de análisis, compuesta por los habitantes de la localidad de Suba en la ciudad de Bogotá, 1.174.736 personas, de acuerdo con el Departamento Administrativo Nacional de Estadísticas (DANE), una vez se ha definidola población objetivo, se seleccionará una muestra aleatoria estratificada, representativa de hogares que serán parte del estudio. Debido a la falta de información estadística de fuentes secundarias sobre el uso de financiamiento informal, se establece un instrumento de recolección de información, lo que permitirá que a partir del análisis de los hogares se identifiquen las unidades productivas o pequeñas empresas, familiares e informales que existen en la zona de interés. Luego, en la segunda etapa se plantea la construcción de un modelo.

*StructuralEquationModeling*SEM(Kline, 2011),con el cual se cuantificará el nivel de necesidades de crédito, las fuentes de crédito de mayor frecuencia y el impacto que tiene el pago de deuda sobre los ingresos del hogar y sobre el comportamiento de las pequeñas empresas, el cual se validará en una tercera etapa siguiendo lo propuesto por a Thomopoulos(2013)través de simulaciones de Montecarlo.

CONCLUSIONES

Todas las empresas, independiente del tamaño, encuentran en la financiación un aliado para el crecimiento y sostenibilidad. Las famiempresas formales e informales, por su tamaño, registros contables y conocimientos se han rezagado del acceso a crédito justo que les permita encontrar este aliado, y se enfrentan a fuentes de financiación informales y costosas. Hay experiencias valiosas que buscan dar respuesta a estas necesidades mediante la organización en estructuras solidarias, sin embargo, se requiere documentar y cuantificar estas experiencias de modo, que se identifiquen variables de carácter económico y financiero, que aporten a generar dinámicas sostenibles de dichas organizaciones. En este sentido, este proyecto es pertinente porque busca, identificar un conjunto de variables sociales, (necesidades y hábitos) y proponer un modelo medible en términos financieros, que responda a dichas variables y que se ajuste a las necesidades de una población determinada, que por sus condiciones específicas, no ha accedido a fuentes de financiación tradicionales y que no responden a sus necesidades, En este sentido, se le aporta al sector de la Economía Solidaria y Social, un modelo Alternativo de Financiación cuantificado en términos económicos y financieros, que se ajuste a las necesidades de financiación de famiempresas organizadas en empresas solidarias y no organizadas. Este aporte es importante para el estudio de la Economía Solidaria, ya que permite cuantificar algunas variables que impactan en la sostenibilidad de las Organizaciones Empresariales Solidarias.

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CLIMA ORGANIZACIONAL. CASO: HACIENDA LA CHONITA EN CUNDUACÁN, TABASCO, MÉXICO

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RESUMEN

El concepto de clima organizacional se emplea con la finalidad de determinar el vínculo laboral interno, para que el personal pueda llegar a involucrarse con los objetivos propiamente organizacionales. Las causales de toda productividad envuelven al elemento humano y por ende su conducta, lo que lleva a estudiar sus cualidades, condiciones y efectos; por ello, es importante atender estos elementos, ofreciendo un ambiente confortable para garantizar el éxito perdurable en la empresa. Esta investigación analiza el caso de la estructura organizacional de la Hacienda la Chonita ubicada en Cunduacán, Tabasco, México. Sustentando como hipótesis que el clima organizacional de la Hacienda es inoperante dadas las relaciones en el ámbito laboral, que versa precisamente entre el personal con la empresa y viceversa; sin embargo, si se logra percibir y prevalece un clima organizacional positivo en el área laboral de la Hacienda la Chonita, entonces habrá un mayor compromiso organizacional.

PALABRAS CLAVE: Clima Organizacional, Desempeño Laboral, Motivación, Organizaciones, Ámbito Laboral, Percepción

ORGANIZATIONAL CLIMATE. CASE: HACIENDA LA CHONITA FROM CUNDUACÁN, TABASCO, MEXICO

ABSTRACT

The concept of organizational climate is used in order to determine the internal employment relationship, so that the people can become involved with the organizational objectives. The causes for productivity involve all the human element and therefore their behavior, which leads to study its qualities, condition and effect; therefore, it is important to heed these elements, offering a comfortable atmosphere in order to ensure the lasting success in the business environment. This research analyzes the case of the organizational structure of the Hacienda la Chonita, from Cunduacán, Tabasco, Mexico. Underpinning hypothesis that the organizational climate of Hacienda la Chonita is irrelevant, given the relations in the workplace, dealing precisely among the staff with the company and vice versa; however, if it can perceive a positive organizational climate, then there will be a greater organizational commitment.

JEL: M12

KEYWORDS: Organizational Climate, Working Performance, Motivation, Organizations, Working Settings, Perception

INTRODUCCIÓN

La mayor parte del proceso productivo en nuestra sociedad, se llevan a cabo en organizaciones; y son precisamente en ellas donde el ser humano emplea gran parte de su tiempo. Las organizaciones, al igual que las personas, tienen objetivos por alcanzar, la relación entre ellas no puede ser amena, cuando el logro

del objetivo de una de las partes impida o evite que la otra logre el suyo. Esto es precisamente lo que hace que la integración entre los individuos y las organizaciones sean complejas.
Se han realizado investigaciones sobre las relaciones humanas en el ámbito laboral, donde el clima organizacional, es la temática más analizada. Recordemos que cada ser humano es diferente en conducta y de acuerdo al medio ambiente que le rodea; por tanto, se deben analizar estos elementos para aprovechar el potencial de la propia empresa, de tal forma que los empleados tiendan a realizar un mayor esfuerzo en beneficio de la empresa, y puedan aceptar las metas y los valores de la misma. La administración por su parte, se ocupa también de analizar en su conjunto al elemento humano, de esta forma, versa hacia su comportamiento, actitud, incluso a la motivación, que se responderá de manera positiva o negativa de acuerdo a las necesidades del personal, pero influenciado también por el ambiente laboral. El clima organizacional (CO), es una de las locuciones empleadas para referirse a las características de una organización específica, o simplemente a una parte de ella, correlacionando aquello que sus integrantes observan y experimentan todos los días; también, se relaciona con la interacción de los individuos, la estructura de la organización y el método o forma de obrar que debe seguirse refiriéndonos propiamente a los procesos; *ergo,* influyen en la conducta y desempeño de los trabajadores en la organización.

Las organizaciones están compuestas por personas y por sus relaciones interpersonales. Una organización existe cuando las personas interactúan entre sí, para realizar funciones esenciales que ayudan a lograr las metas(L. Daft, 2011). Por tanto, el buen desempeño de la empresa dependerá en gran media del clima organizacional e influirá en el comportamiento de quienes la integran. Recordando que las personas se hayan en un proceso continuo de adaptación a una variedad de situaciones para satisfacer sus necesidades y mantener cierto equilibrio individual, (Chiavenato, 2000). En esa misma tesitura, el clima organizacional versa precisamente en ese trato o relación del personal con la empresa; aunado a lo anterior, es importante conocer cómo se siente cada empleado en su área de trabajo, y de ésta manera analizar el grado de participación de cada uno en beneficio de la empresa; en ese tenor, se debe conocer cómo trabaja la empresa y al mismo tiempo cuál es la percepción que los empleados tienen de la misma. Es de especular, que las empresas de hoy se encuentran inmersas en un ambiente acelerado, que avanza a pasos agigantados y que exige cada vez más y más, caracterizado por cambios constantes y múltiples exigencias como la creciente competencia, líderes preparados, comprometidos y capaces de administrar con eficiencia los procesos de desarrollo, y en búsqueda de efectividad y rentabilidad. Estos son obstáculos que provocan que los objetivos organizacionales sean una tarea cada vez más difícil.

La comprensión del fenómeno organizacional, es una necesidad de todos los profesionales que tienen alguna responsabilidad en el manejo de personas y recursos en una sociedad moderna, donde el avance acelerado de la ciencia y la técnica la obliga a competir dentro de un mercado cuya dinámica está pautada fundamentalmente por el desarrollo (Segredo Pérez, 2010). Ante esta situación, es vital que las empresas se adapten a los cambios tecnológicos, económicos, políticos y culturales cada vez más complejos e inciertos. *Ergo*, el Desarrollo Organizacional (D. O.) busca impulsar la eficiencia organizacional, a través de una buena relación trabajador-empresa y del mejoramiento de la calidad de vida del trabajador para lograr mayor rentabilidad e influir de modo proactivo en la orientación estratégica de la empresa(Garzón Castrillón, 2005). El empleo del desarrollo organizacional como herramienta dentro de las empresas es de suma importancia para los gerentes generales y otros ejecutivos de alto nivel, pues contribuye a crear una empresa más flexible, adaptable y eficiente (Cummings & Worley, 2007). En nuestros días, uno de los grandes retos de la dirección y gestión del recurso humano, consiste en implementar métodos útiles, mediante los cuales el personal pueda llegar a involucrarse con los objetivos propiamente organizacionales y de esta manera, ser parte del proyecto de la empresa, para conseguir ventajas razonables y perdurables en el tiempo. En el caso de la Hacienda la Chonita, es necesario involucrar a los empleados con la propia organización, de manera que exista una conexión en el ambiente laboral y se sientan comprometidos, el personal hacia la empresa y viceversa; para lograr que los empleados permanezcan en la misma y de esta manera se logrará un buen clima organizacional.

Objetivo General

Analizar los principales factores que influyen en el comportamiento de los trabajadores y en el ambiente laboral de la Hacienda la Chonita; en ese tenor, crear un vínculo que provoque una relación amena, un ambiente o clima organizacional favorable entre los individuos que laboran y la empresa turística.

JUSTIFICACIÓN

El clima organizacional, es uno de los conceptos empleados para referirse a las características propias de una organización; correlaciona lo que sus integrantes observan y experimentan en su área de trabajo. Esta locución abarca la estructura de la organización, los procesos, y la interacción de los individuos entre sí; mismas, que influyen en la conducta de los empleados, verbigracia, es el ambiente laboral en el que ellos interactúan día a día, y de manera muy significativa la percepción que tengan directa o indirectamente de la misma. Esta investigación tiene la finalidad de analizar los factores que influyen en el clima organizacional prevaleciente hasta ahora en Hacienda la Chonita, para evitar vulnerar el trato y la relación del personal con la empresa o viceversa, y guardar un sano equilibrio entre ambos. En esta misma tesitura, es menester señalar que si el trabajador está satisfecho, o de alguna manera se siente satisfecho con lo que hace y/o con lo que su trabajo le genera, entonces se esforzará también en lograr un mejor desempeño para cumplir con sus objetivos, tanto personales como laborales La importancia de la presente investigación radica en que el clima organizacional existente en Hacienda la Chonita debe ser de forma efectiva, y entendidos como una prioridad de manera que todos los recursos que ofrece la propia Hacienda y la naturaleza, sean aprovechadas al máximo para beneficio de la misma y satisfacción de sus clientes. Procurando una relación amena tanto con los trabajadores, la empresa, como con los clientes.

REVISION LITERARIA

Cuando nos referimos a clima organizacional, se necesita analizar detenidamente aquellos elementos que intervengan en pro o en contra de la organización y al ser éstos identificados se deben realizar métodos adecuados para asegurar el bienestar de la empresa y el ámbito laboral, eliminando aquellos elementos que están inmersos pero en contra de la misma. Los grandes investigadores cuyo objeto de estudio es el clima organizacional, la han denominado de diversas maneras, por lo que se le conoce como atmósfera, ambiente, clima organizacional, entre otros. Empero, en los últimos años se ha tenido gran interés por explicar su naturaleza y los factores que en él influyen. Uno de los autores pioneros en definir el clima organizacional, lo fue Francis Cornell, quien en 1955 lo visualizó como una mezcla de interpretaciones o percepciones de los miembros de una organización. Asimismo, consideró que tales percepciones lo definen y moldean (Hernández Sampieri & Cortés, 1982). La percepción, es considerada la selección y organización de estímulos del ambiente para proporcionar experiencias significativas a quien las experimenta, (Marín Pérez, 2003). Cada individuo que pertenece y forma parte de una organización, lleva consigo las percepciones de sí mismo, lo que es, lo que merece y lo que es capaz de realizar. Esta visión propia del individuo, se ve afectada por diversos factores relacionados con su trabajo dentro de la organización, por ejemplo, la estructura organizacional, el liderazgo de su o sus jefes, los miembros con quienes se relaciona en su trabajo, etcétera. En esta misma tesitura, es menester señalar que el individuo recibe información directa a traves de otros individuos, de los medios masivos de comunicación, de las propias experiencias directas o indirectas del medio que le rodea, etcétera; sin embargo, es importante aclarar que a partir de los intercambios sociales de información se crean mapas de percepciones en constante movimiento. Otro enfoque es de Gonçalves (1997), el cual menciona que el clima es un elemento fundamental de las percepciones que el trabajador tiene de las estructuras y procesos que ocurren en el medio laboral. Por lo que el clima organizacional refleja la interacción entre características personales y organizacionales. De esta manera, la importancia del clima organizacional estriba en que es una realidad, que se convierte en un fenómeno de influencia, configurándose como una variable moduladora entre las estructuras, los procesos de la organización y el comportamiento de los trabajadores (Guillen Gestoso & Guil Bozal, 2000).

Por su parte Zapata (2000), lo explica como partes dependientes entre sí, que aportan al desarrollo y cambio organizacional. Por lo tanto, al estudiar el clima organizacional es necesario identificar, por un lado, los diferentes elementos que constituyen el concepto de clima y por el otro, los diversos métodos de diagnóstico utilizados actualmente en las organizaciones y su desarrollo. Los elementos y los métodos, permiten hacer un análisis que demuestra la actitud hacia la organización por parte de los trabajadores al tiempo que contribuyen al desarrollo de cambios efectivos en las mismas. Respecto al clima organizacional, Frederick Glen, (1976) citado por Chiavenato, (2007, pág. 321), comenta que el clima organizacional (CO) constituye el medio interno o la atmósfera psicológica característica de cada organización. El clima organizacional se relaciona con la moral y satisfacción de las necesidades de los participantes y puede ser saludable o enfermizo, puede ser caliente o frío, negativo o positivo, satisfactorio o insatisfactorio, dependiendo de cómo los participantes se sienten e relación con la organización (Aburto Pineda & Bonales Valencia, 2011).

Clima Organizacional es un tema de gran relevancia para las instituciones que buscan continuamente mejorar el ambiente de su organización, de esta manera poder alcanzar un aumento en la productividad, ser competitivas y tener éxito, sin perder de vista el capital humano, Peña (2013). Es menester aclarar que el *clima* no lo vemos ni lo podemos tocar, pero es tan real que inclusive afecta todo lo que acontece dentro de una organización y a su vez se ve afectado por casi todo lo que sucede dentro de ésta. Cuando existe un clima organizacional estable, se refleja una inversión a largo plazo. Cuando los directivos se percatan de que el medio es una parte fundamental para la eficacia de la empresa, deben valorarlo y prestarle adecuada atención. El clima visto en sus diferentes extensiones es ponderado de diferente manera bajo diferentes situaciones, lo que hace que las empresas tomen decisiones de intervención erróneas.(Domínguez Aguirre, Sánchez Garza, & Torres Hernández, 2010). El clima organizacional repercute en las motivaciones y el comportamiento que tienen los miembros de una organización, su origen está en la sociología en donde el concepto de organización dentro de la teoría de las relaciones humanas, enfatiza la importancia del hombre en su función del trabajo por su participación en un sistema social (Méndez, 2006).

Otra perspectiva del clima organizacional nos lo explica detalladamente Chiavenato, en su libro Administración de Recursos Humanos 2000; el concepto motivación (en el nivel individual) conduce al de *clima organizacional* (en el nivel organizacional). Los seres humanos están obligados a adaptarse continuamente a una gran variedad de situaciones para satisfacer sus necesidades y mantener un equilibrio emocional. Esto puede definirse como estado de adaptación, el cual se refiere no sólo a la satisfacción de las necesidades fisiológicas y de seguridad, sino también a la necesidad de pertenecer a un grupo social, necesidad de autoestima y autorrealización, (Chiavenato, 2000). Es importante analizar que los seres humanos tienden siempre a satisfacer sus meras necesidades, y cuando existe un impedimento de estas necesidades causa problemas de adaptación al individuo, porque muchas de estas necesidades dependerán en gran medida de otras personas, sobre todo de aquellas que tienen autoridad. Esto explica el nombre de clima organziacional dado al ambiente interno existente entre los miembros de la organización, el cual está estrechamente ligado al grado de motivación de los empleados. Cuando tienen una gran motivación, el clima motivacional permite establecer relaciones satisfactorias de animación, interés, colaboración, etc.

Cuando la motivación es escasa, ya sea por frustración o por impedimentos para la satisfacción de necesidades, el clima organizacional tiende a enfriarse y sobreviven estados de depresión, desinterés, apatía, descontento, etcétera, hasta llegar a estados de agresividad, agitación, inconformidad, etcétera, característicos de situaciones en que los empleados se enfrentan abiertamente contra la empresa (casos de huelgas, mítines, etc.), (Chiavenato, 2000). Ahora bien, se puede decir que en el clima organizacional influye mucho aquello que el individuo percibe de las estructuras, procesos e interacciones, lo que obliga a los trabajadores a reaccionar o comportarse de una u otra manera ante una determinada situación; por ello, es importante analizarla desde diversos enfoques, porque influye tanto en la conducta y/o comportamiento como en el desempeño laboral de los mismos; por lo tanto, se debe tomar en cuenta que es de gran importancia que los directivos conozcan el clima de su organización para poder mantenerlo saludable y

propiciar condiciones adecuadas que ayude a sus trabajadores a desempeñarse eficientemente y por ende se alcancen los objetivos organizacionales deseados.

Descripción de Hacienda la Chonita

La Hacienda la Chonita era un rancho propiedad de don Benito Cruces, padre del que fuera gobernador del Estado en 1876, Santiago Cruces Zentella quien al parecer fue también caudillo de la época; dentro de la vieja casona se encuentra en la pared una fotografía colgada de don Santiago Cruces, (H. Ayuntamiento de Cunduacán, 2010). Hacienda la Chonita data del año 1800. Es considerada verdaderamente una reliquia histórica y cultural por los habitantes del Ejido, debido a su antigüedad. En la actualidad, a pesar de estar en constante mantenimiento y cuidado, los desperfectos y el paso de los años se hacen visibles, por lo que es casi imposible rescatar por completo lo que un día fue la Hacienda la Chonita y que cobijó por muchos años a la acaudalada familia española del Señor Benito Cruces; sin embargo, se logran apreciar sus techados color bermellón, sus peculiares, frías y carcomidas paredes, y sólo guarda recuerdos atrapados en sus delicadas paredes ya deterioradas por el tiempo. Actualmente, forma parte de un atractivo turístico que ofrece servicios de educación ambiental para estudiantes, jóvenes de todas las edades y público en general.

Lo que un día fue la Hacienda la Chonita, casa de los Cruces, se encuentra ahora en manos de la familia Fernández, quienes se han preocupado por darle mantenimiento y por conservar en las mejores condiciones esta hacienda que la consideran un patrimonio histórico, aun sin contar con apoyos por parte del gobierno quién podría darle más realce y promoverlo. "En la actualidad lo que queda de esta hacienda es propiedad de Benito y Alfonso Fernández, quienes se han preocupado por conservar este patrimonio histórico casi intacto…". *Datos obtenidos de* H. Ayuntamiento de Cunduacán(2010).

Realmente no se tiene datos concretos de esta Hacienda, debido a que no hay escritos al respecto, pero sí se sabe que era una propiedad que tenía cientos de hectáreas de tierra antes de la Revolución Mexicana. Esta hacienda posee una gran variedad de plantas típicas de todo el estado, abundante flora y fauna; el patio principal tiene una vista elegante cubierta de pasto verde y se puede observar una galera donde se ha establecido el proyecto denominado *lombricultura.*

Brinda sesiones de baño de Temazcal, masajes, barro corporal, alimentación, hospedaje, visitas guiadas por las plantaciones de cacao, pesca, renta de bicicletas, entre otros; también, se han implementado nuevos servicios, como los criaderos de iguanas y lagartos, sin olvidar, el proyecto agrícola que consiste en el uso de las lombrices como medio para depurar la tierra y de esta manera poder extraer el humus; proceso que se le ha denominado lombricultura. Los turistas llegan al Ejido principalmente a la Hacienda la Chonita, en los meses de abril y mayo. El Ejido cuenta con la corriente de agua Cuxcuchapa. Dentro de los atractivos Turísticos de este Municipio destacan: Calles, parques y jardines, Iglesia Las Mirandillas, Monumento a Tabscoob, Iglesia de la Virgen de la Natividad, Hacienda la Chonita (Temazcal). Sus principales fiestas y tradiciones son el Carnaval (enero), la feria municipal (mayo), Fundación de Cunduacán (septiembre), festividad de la Virgen de la Natividad (septiembre), la fiesta del santo patrono de la comunidad 'San Antonio de Padua' y la Danza de Los Gigantes.

METODOLOGÍA

Ésta investigación se realizó con la metodología de la investigación de tipo cuantitativa. Hernández, Fernández, & Baptista (2006), mencionan que el enfoque cuantitativo usa la recolección de datos para probar hipótesis con base en la medición numérica y el análisis estadístico, para establecer patrones de comportamiento y probar teorías. Considerando que el tipo de estudio depende en gran medida de la noción que se tenga respecto del tema de investigación que muestre la revisión de la literatura y la orientación que se pretenda dar al caso de estudio; se determina que ésta es una investigación correlacional, porque se pretende identificar las diferencias que existen entre las variables que comprenden el clima organizacional,

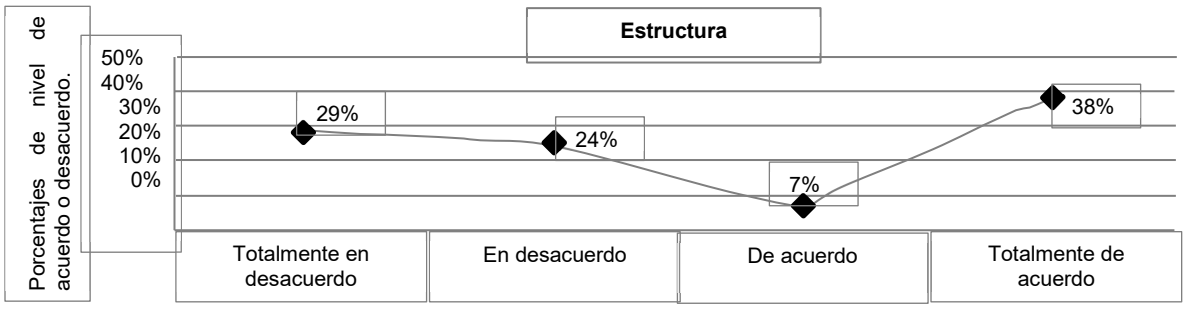
como lo son: la estructura, los estándares, la responsabilidad, el reconocimiento, el apoyo y el compromiso. En esta misma tesitura, el nivel descriptivo detalla las características más importantes de las variables de acuerdo a la teoría de Likert. Con la cual se pretenderá comparar y conocer aquellas variables que presenten problemas y de esta manera ayude a identificar el clima organizacional existente hasta ahora en la empresa.

Ésta investigación siguió un diseño no experimental; también es transeccional; porque se aplicó únicamente a un grupo, es decir, se hizo una recolección de datos para obtener el análisis y comparar la relación que guardaban las variables a medir. El cuestionario es el instrumento que mejor se adapta al presente estudio, y está elaborada a partir de 24 reactivos en correlación con las variables a investigar; mide seis dimensiones y cada una de ellas está representada por 4 reactivos; elaborado y validado por Stringer (2002). Este cuestionario utiliza una escala tipo Likert con cuatro alternativas de respuesta que van desde "Totalmente en desacuerdo" hasta "Totalmente de acuerdo". Según estudios realizados por Echezuria y Rivas en 2001 citado por Marín (2003) tiene un alto grado de confiabilidad (Alpha de Cronbach) de 0,83, también fue utilizado por (Gurley & Fernández, 2003), arrojando un coeficiente de confiabilidad de 0,77, y considerándose un coeficiente bastante aceptable.

RESULTADOS

Aplicando la metodología descrita, se tienen las seis dimensiones que comprende el clima organizacional: la estructura, los estándares, la responsabilidad, el reconocimiento, el apoyo y el compromiso; cada una de ellas, fue analizada detalladamente obteniéndose los siguientes resultados. Cada una de las siguientes figuras, evalúa el porcentaje o nivel de conformidad de los empleados de la Hacienda la Chonita de acuerdo a lo que observan y experimentan todos los días en su área de trabajo.

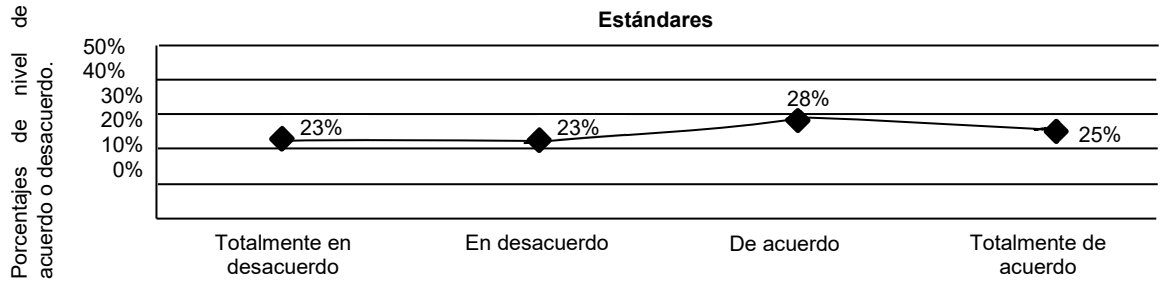
Figura 1: Porcentaje Predominante, Según la Dimensión Estructura



En esta figura se refleja el sentido de los empleados de estar bien organizados y de tener clara la definición de sus roles y responsabilidades.

Analizando la primera dimensión estructura, se puede notar que el puntaje que se obtuvo respecto a la percepción que los trabajadores tienen de estar bien organizados y de tener una clara definición de sus roles y responsabilidades, se ubica en el rubro totalmente de acuerdo; aunque al principio parecía que las gráficas se inclinaban totalmente en desacuerdo, pero finalmente puedo concluir que aunque la gráfica indique que la mayoría está totalmente de acuerdo hay una parte muy notaria que en su mayoría dice estar en total desacuerdo y desacuerdo por lo que nuestros resultados arrojados es: los trabajadores realmente no tienen una clara definición de sus roles y responsabilidades, esto indica un punto en contra de la empresa.

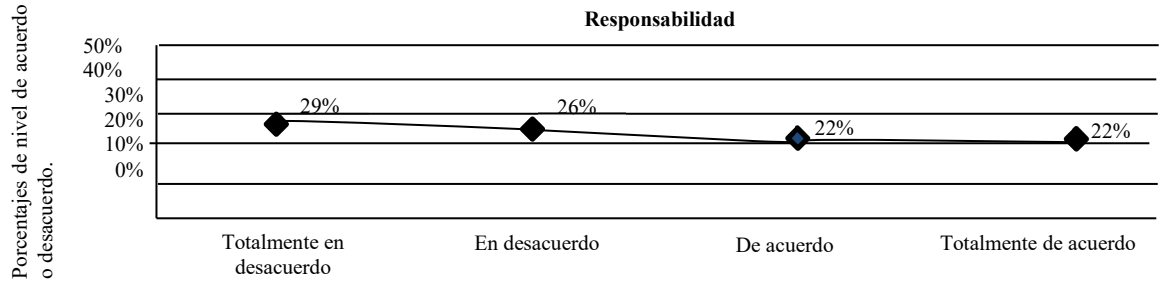
Figura 2: Porcentaje Predominante, Según la Dimensión Estándares



En esta figura se refleja el sentimiento de presión para mejorar el desempeño y el grado de orgullo en los empleados para trabajar bien.

Con la dimensión estándares no hay problema alguno, pues la mayoría dice estar de acuerdo y totalmente de acuerdo con el énfasis que pone la organización sobre las normas de rendimiento y el grado de orgullo que los empleados tienen al hacer un buen trabajo.

Figura 3: Porcentaje Predominante, Según la Dimensión Responsabilidad.

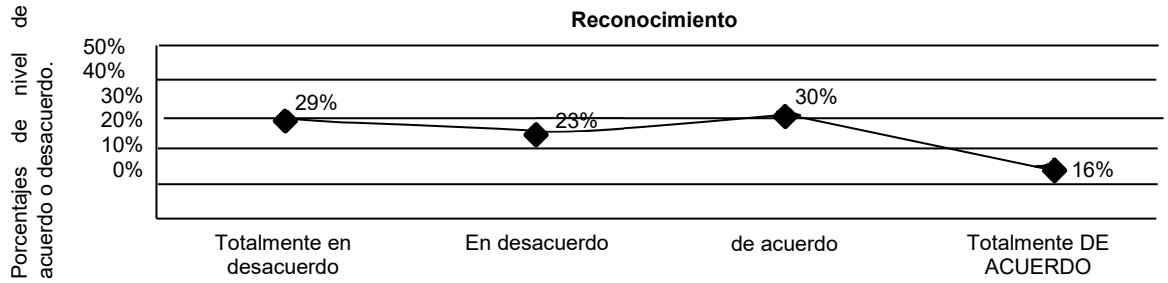


En esta figura se refleja los sentimientos de los empleados de ser "sus propios jefes" y de no tener decisiones que revisar con otros.

Ahora bien, las personas que laboran en esta empresa carecen de la dimensión responsabilidad con un totalmente en desacuerdo, que es precisamente el sentimiento que tienen los empleados de ser sus propios jefes y de tener autonomía en sus decisiones. Los resultados arrojados dan a entender que los empleados no tienen autonomía en sus propias decisiones, probablemente sus jefes no estén satisfechos con las decisiones individuales, lo que evita que los trabajadores tengan criterios propios que podrían ayudar a mejorar las condiciones del ambiente laboral en ésta empresa turística.

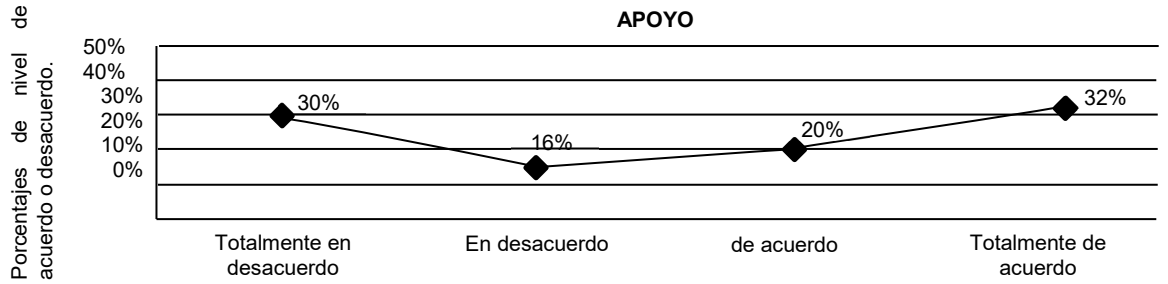
En la dimensión reconocimiento, podemos notar que aparentemente los empleados están de acuerdo con ésta dimensión, pero si analizamos minuciosamente los resultados obtenidos se puede notar que en su mayoría existen totalmente en desacuerdo y en desacuerdo respecto al sentimiento que tienen los empleados de ser recompensados por el trabajo bien hecho. Es la medida en que la organización utiliza más el premio que el castigo; esto obliga a concluir que aunque probablemente existen recompensas, hay una mayoría que no está plenamente satisfecha o está en desacuerdo con ésta dimensión.

Figura 4: Porcentaje Predominante, Según la Dimensión Reconocimiento



En esta figura indica el sentimiento de los empleados de ser recompensados por un trabajo bien hecho.

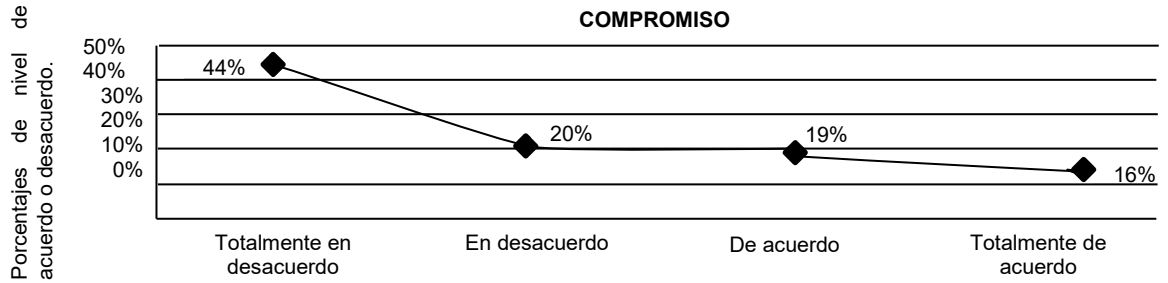
Figura 5: Porcentaje Predominante, Según la Dimensión Apoyo



Esta figura refleja el sentimiento de confianza y apoyo mutuo que prevalece dentro del grupo de trabajo.

Con la dimensión apoyo, no hay problema porque los miembros reflejan un de acuerdo y un totalmente de acuerdo respecto al sentimiento que tienen los empleados de confianza y ayuda mutua que existe dentro de los grupos de trabajo. Por otro lado, en el análisis podemos observar que los empleados tienen una percepción desfavorable hacia el *compromiso*, lo que indica que los encuestados tienen un bajo sentido de pertenencia hacia su organización y hacia el grado de compromiso con las metas de la misma.

Figura 6: Porcentaje Predominante, Según la Dimensión Compromiso



Esta figura refleja el sentimiento de orgullo de los empleados de pertenencia a la organización y su grado de compromiso para con las metas de la organización.

DISCUSIÓN

La Hacienda la Chonita es una empresa Turística generadora de empleo local, finalmente este proyecto turístico comprende una forma de vida económica para su dueño, pero también para sus trabajadores. El estudio en las organizaciones del clima laboral dependiendo de los resultados va a coadyuvar a una mejor

interacción y satisfacción de los empleados. Los resultados obtenidos en las dimensiones: estructura, estándares, responsabilidad y reconocimiento, apoyo y compromiso, analizadas en el clima laboral de la Hacienda la Chonita muestran claramente la necesidad de implementar estrategias que definan claramente las funciones y responsabilidades de sus trabajadores, esto va ayudar consecuentemente a que los trabajadores muestren mayor confianza en el desarrollo de sus actividades; aún cuando la dimensión de estándares no refleja problemas, es claro que la definición de funciones va elevar el desempeño laboral; en cuanto a la dimensión responsabibilidad los trabajadores no están de acuerdo el que no se les permita tomar decisiones, el no delegar responsabilidades entorpece el trabajo, lo atrasa.

Delegar responsabilidades le da sentido de pertenencia al trabajador y mejora las condiciones del ambiente laboral en la empresa turística. En la dimensión reconocimiento los trabajadores mayoritariamente muestran descontento en cuanto a la recompensa, el reconocmiento se da únicamente a algunos trabajadores. Respecto a la dimensión apoyo los trabajadores perciben el apoyo tanto de los jefes como de sus compañeros trabajdores. La dimensión compromiso denota bajo compromiso hacia la empresa. Estudiar las organizaciones de manera integral va a permitir la implementación de estrategias que coadyuven a la solución de problemas, la capacitación y los programas de motivación contribuyen al reconocimiento y a elevar el desempeño, pero también el sentido de pertenencia y compromiso de de los trabajadores para con la empresa.

CONCLUSIONES

En el caso de la *Hacienda la Chonita*, se concluye que es necesario involucrar a los empleados con la propia organización, de manera que exista una conexión en el ambiente laboral y se sientan comprometidos, el personal con la empresa y viceversa; para lograr que los empleados permanezcan en la misma y de esta manera se logrará un buen clima organizacional. Debido a la situación que enfrentan muchas organizaciones en nuestros días, pero específicamente *la "Hacienda la Chonita",* resulta de gran interés estudiar y analizar el clima organizacional, y también la percepción de los trabajadores, en esta empresa turística, ubicada en el Municipio de Cunduacán. Al analizar el total de datos proporcionados por los encuestados, se puede observar que en la variable clima organizacional, de acuerdo a los rubros que evalúan a cada una de las dimensiones existe una percepción desfavorable ("totalmente en desacuerdo") con el clima organizacional presente en esta organización. Esto indica que existe un conjunto de propiedades del ambiente de trabajo, que son percibidas por los trabajadores y que pueden influenciar en su comportamiento y motivación, con las cuales ellos están en total desacuerdo.

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INNOVACIÓN ORGANIZACIONAL COMO FUENTE DE VENTAJA COMPETITIVA EN LAS PYMES DE LA COMARCA LAGUNERA, MÉXICO

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RESUMEN

La presente investigación está centrada en estudiar la innovación organizacional como ventaja competitiva en las Pymes de la Comarca Lagunera, Coahuila, debido a que la innovación se ha considerado como un factor determinante para lograr el posicionamiento y permanencia en el mercado. Los mercados globales cada vez más demandantes han llevado a las organizaciones a buscar ventajas competitivas que les garanticen permanencia y crecimiento. Esta investigación tiene un enfoque cualitativo. Se realizó trabajo de campo e investigación documental a través de fuentes secundarias de información, como lo son libros, artículos y revistas. Se realizaron entrevistas a 20 empresas en base a un muestro no probabilístico, a conveniencia tomando como base un padrón del SIEM (2013). Así el análisis del contexto nos permitió llegar a las conclusiones de cómo la innovación genera ventaja competitiva para las Pymes de la Comarca Lagunera. Además permitió conocer qué tipo de estrategia de competitividad utiliza cada una. Es importante saber que los resultados de esta primera etapa de la investigación, dan cuenta de la importancia que ha cobrado la innovación en general para la subsistencia de las PYMES.

PALABRAS CLAVES: Innovación, Innovación Organizacional, Ventaja Competitiva, Torreon

ORGANIZATIONAL INNOVATION AS A SOURCE OF COMPETITIVE ADVANTAGE IN SMES IN THE LAGUNA REGIÓN

ABSTRACT

The present research is focused on studying the organizational innovation as a competitive advantage in SMEs in the Laguna region, Coahuila, because innovation is regarded as a key factor to achieve the positioning and permanence in the market. Global markets increasingly demanding led organizations seeking competitive advantages that guarantee permanence and growth. This research has a qualitative approach. fieldwork and archival research was conducted through secondary sources, such as books, articles and magazines. 20 interviews were conducted based companies to a non-probability sampling, convenience based on a standard of SIEM (2013). So context analysis allowed us to reach conclusions on how innovation creates competitive advantage for SMEs in the Laguna Region. Also it allowed to know what kind of competitive strategy used each. It is important that the results of this first stage of research, realize the importance of innovation has become ls overall survival for SMEs.

JEL :O30, M10, M15,

KEYWORDS: Innovation, Organizational Innovation, Competitive Advantage, Torreon

INTRODUCCION

Actualmente con el proceso de globalización, las empresas requieren contar con ventajas competitiva que les permita la inserción a otros mercados, para su permanencia y crecimiento, Con clientes cada vez más demandantes, respecto a calidad, precio y ahora innovación. El reto de poder satisfacer esas demandas es enorme. Las PYMES (Pequeñas y Medianas empresas) han resultado ser de las más afectadas, ya que por su tamaño y capacidad, no es fácil invertir en procesos complejos de innovación. El área administrativa parece ser un área de oportunidad para esta clase de empresas. Las PYMES tienen una alta representatividad en todo el país. Esta investigación tiene como objetivo conocer el impacto de la innovación organizacional como fuente de ventaja competitiva en la Comarca Lagunera de Coahuila, que comprende: Torreón, Matamoros, San Pedro de las Colonias, Francisco I Madero y Viesca. Se puede apreciar el mapa en la innovación organizacional, se refiere principalmente, a ese cambio de procedimientos administrativos, estructura organizacional, formas de comunicación externas e internas.

Las claves principales para conseguir buenas innovaciones no están en las inversiones en tecnologías y otros medios sino en romper paradigmas culturales en las empresas. Ya que la innovación es un cambio para encontrar oportunidades internas en la empresa por ejemplo descubrir todas esas debilidades que tiene el negocio en sus relaciones internas, en creatividad y apertura de información para que estas cde puedan ser convertidas en oportunidades. El objetivo en este estudio es conocer la importancia de la innovación como fuente competitiva en el mercado de Torreón Coahuila. en relación a esto comenta **Porter (1985)** señala que la ventaja competitiva es cualquier característica de la empresa que la diferencia de otras colocándola en una posición relativa superior para competir Menciona Ansoff(1965) fue el primero que propuso el concepto de ventaja competitiva cuando argumento que la misma se alcanza como resultado de la búsqueda de "oportunidades únicas"que le den a la empresa una fuerte posición competitiva. Asi mismo Nelson y Rosenberg (1993) nos dice que la innovación es un proceso de conversión de una oportunidad en nuevas ideas y el efecto resultante de poner dichas ideas en práctica y en uso amplio. Y Drucker, (1985), afirma que la innovación es una herramienta especifica de los empresarios innovadores; el medio por el cual se puede explotar el cambio como una oportunidad para un negocio diferente y ofrecer diferentes funciones o servicios mejorándolos.

La OCDE señala que la innovación es la habilidad de administrar el conocimiento creativamente para responder a demandas de mercado. Por tal razón, la innovación siempre ha constituido una de las formas más eficientes para que una empresa logre una diferenciación de sus competidores y construir ventajas competitivas reales.

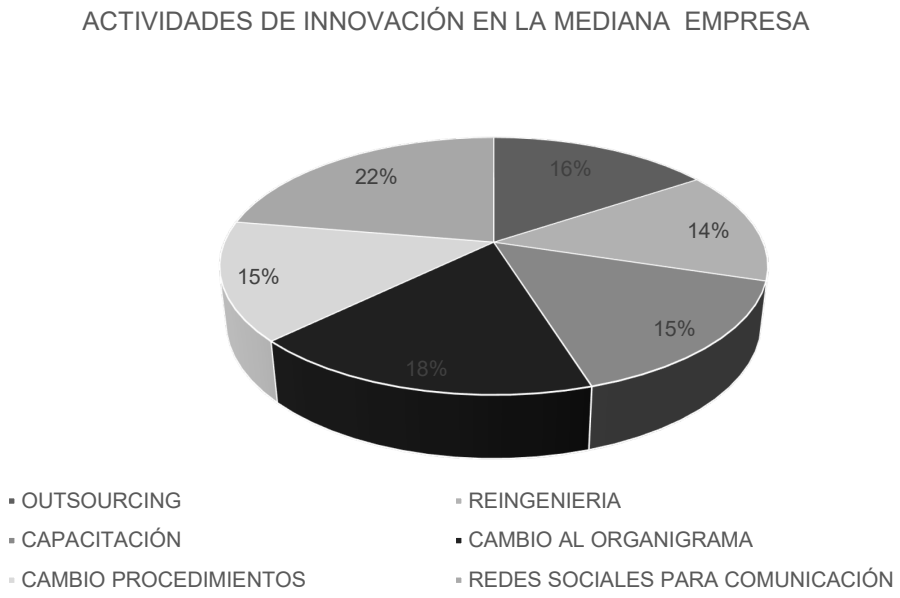
Para el manual de Oslo (2005) existen cuatro categorías de innovación:1) producto, 2) proceso, 3) organizativa, 4) marketing. Para el presente estudio nos interesa la innovación organizativa. De acuerdo con Lam (2004) la innovación organizativa pudiera ser una precondición necesaria para la innovación técnica. En este sentido Porter nos indica que la competitividad de una nación depende de la capacidad de su industria para innovar y mejorar. La empresa consigue ventaja competitiva mediante innovaciones (Porter, 1990). Por otra parte Damanpour (1996) nos plantea la siguiente clasificación de innovación organizacional : a) radical, que produce cambios fundamentales en las actividades de la organización; b)incremental, que genera un menor grado de cambio de las prácticas existentes; c) administrativa, referida a los cambios en la estructura organizacional, el proceso administrativo y los recursos humanos; d)técnica, relacionada con los cambios en los productos, los servicios y la tecnología; e) de productos, referida a la introducción de nuevos Productos o servicios en el mercado; y f) de procesos, que es la introducción de nuevos procesos de producción de bienes o servicios.

METODOLOGÍA

El presente estudio tiene un enfoque cualitativo. Se realizaron entrevistas utilizando como base un cuestionario guía. La muestra es no probabilística a conveniencia de una población Como técnica la entrevista, Se realizó trabajo de campo. Se tomó como base el padrón del SIEM(2013) Se realizó un muestreo no probabilístico a conveniencia tomando como criterio de selección, las pequeñas y medianas empresas más representativas de ese sector dentro de la comarca Lagunera. Se realizaron las entrevistas a 20 medianas empresas y 30 pequeñas obtenidas del padrón, se procesaron los datos y se obtuvieron resultados claros acerca de la situación que prevalecía dentro de las empresas con respecto a la innovación y sobre todo la forma en que la innovación organizacional se convierte en generadora de ventaja competitiva.

RESULTADOS

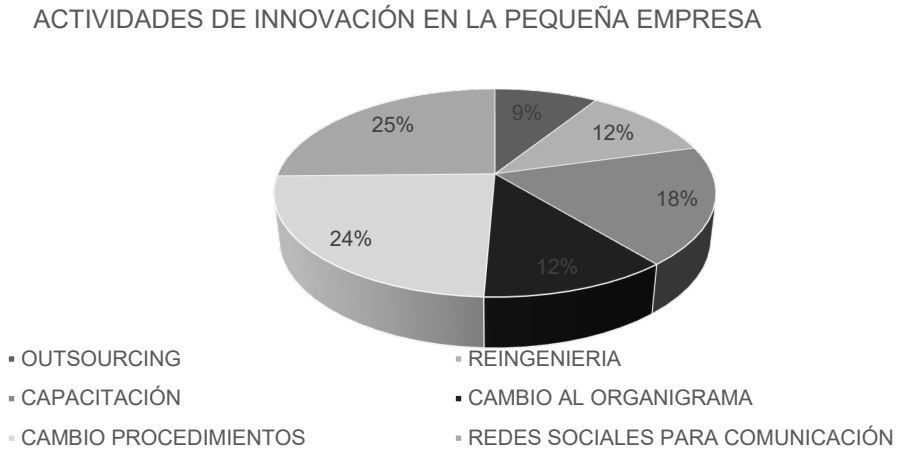
Después de analizar la información se obtuvieron los siguientes resultados según se ve en la Figura 1



La Figura 1 muestra claramente como se llevan a cabo las actividades de innovación en la mediana empresa de la laguna de Coahuila.

La Figura 2 muestra las actividades de innovación en la pequeña empresa, se puede identificar inmediatamente que la inversión en innovación dentro de las pequeñas empresas es mucho menor, es ciertas actividades, esto es debido a que hay menos capital para invertir dentro de la pequeña.

Figura 2 Actividades de Innovación en la Pequeña



fuente :propia

CONCLUSIONES

Si bien es cierto la innovación se ha convertido en una herramienta muy importante para la competitividad de una organización. Tambien implica un detallado plan de seguimiento para no caer en situaciones de sobreinversión o inversión no redituable.

Después de analizar los resultados obtenidos, en esta primera etapa se concluye que la innovación organizacional, genera ventaja competitiva en las PYMES ya que los cambios realizados, a través de las actividades de innovación, lograron mejores resultados en los ingresos al 70% de las empresas entrevistadas, organización de trabajo, disminución de costos y aumento su penetración a otros mercados, además de que en la mayoría de las empresas han considerado innovarse para obtener mejores resultados porque reconocen como amenazas la imitación, sustitución y otras acciones de sus competidores, para el éxito de su empresa.

Coincidiendo con Schumpeter(2009) el cuál menciona que al tener innovaciones dentro de las empresas, se generan cambios en el mercado, en la búsqueda de los empresarios para alcanzar la competitividad se sugiere diversificar productos o servicios, o utilizar la tecnología, habilitar nuevas posibilidades en el entorno económico y por último como se menciona en el Manual de Oslo, los empresarios realizan los cambios necesarios en su organización con el objetivo de aumentar las ventas y ser cada vez más competitivos.

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ECUADOR-CONTABILIDAD GUBERNAMENTAL: NUEVO RETO EN LAS FACULTADES DE LAS UNIVERSIDADES PÚBLICAS (CASO UNIVERSIDAD ESTATAL DE MILAGRO)

David Richard Pincay Sancán, Universidad Estatal de Milagro
Jazmín Elsa Sánchez Astudillo, Universidad Estatal de Milagro

RESUMEN

El reto de la educación universitaria apunta a la excelencia y obtener el mayor grado de categorización nacional e internacionales el nuevo fin, así al año 2016 Ecuador reporta 30 Universidades Pública en diferentes categorías, de las cuales 21 ofertan títulos en Contaduría, Licenciatura en Contabilidad, Auditoria y Finanza a través de sus facultades de Administración, el presente proyecto de investigación busca evidenciar que dentro de las mallas curriculares se mantengan actualizadas las materias contables y sobre todo la Contabilidad Gubernamental conforme a las normas emitidas por el Internacional Federation Of Accountants (IFAC) a través de la Junta de Normas Internacionales de Contabilidad para el Sector Público (ISPASB). Por medio de las convocatorias de proyectos de investigación la Universidad Estatal de Milagro financia su desarrollo y en conjunto con investigadores y estudiantes, se utilizo la metodología cualitativa por medio entrevistas locales en cada Universidad Pública, y en las aulas de clase se aplicó el método ABPrj (Aprendizaje basados por Proyectos), el estudio propone una actualización y mejora de los contenidos en NIC-SP(Normas Internacionales de Contabilidad para el Sector Público) para que los futuros profesionales vayan acorde al mercado laboral y estén apto para los cambios que van aplicar en la Contabilidad Pública.

JEL: A22-M4, M41, M48, M49

PALABRAS CLAVES: Educación, Contabilidad Pública, Universidades, NIC-SP

ECUADOR- GOVERNMENT ACCOUNTING: NEW CHALLENGE IN THE POWERS OF PUBLIC UNIVERSITIES (CASE MILAGRO STATE UNIVERSITY)

ABSTRACT

The challenge of university education aims to excellence and get the highest level of national and international categorization, and the 2016 Ecuador reports 30 Public Universities in different categories, of which 21 offer degrees in Accounting, Bachelor of Accounting, Auditing and Finance through its powers of administration, this research project seeks to show that within the curricula are kept up to date accounting matters and especially the Government accounting accordance with the standards issued by the International Federation of accountants (IFAC) through the International Accounting Standards Board Public Sector (ISPASB). Through calls for research projects State University Milagro finances its development and in conjunction with researchers and students, qualitative methodology through local interviews in each State University was used, and in the classroom the ABPrj method was applied (Learning based on projects), the study proposes an update and improve content in NIC-SP (International Accounting Standards for the Public Sector) for future professionals go according to the labor market and are suitable for the changes that will apply in Public Accounting

JEL: A22-M4, M41, M48, M49

KEYWORDS: Education, Public Accounting, Universities, IPSAS

INTRODUCCION

Ahora el reto es para el Sector Público que especialmente necesita transparentar su gestión a través de la rendición de cuentas, y según la normativa internacional debe implementar NIC-SP lo cual está previsto para el 2016-2019 y obtener ya los estados financieros bajo NIC-SP. Todo lo cual lleva un proceso complejo que va desde los más altos funcionarios del Ministerio de Finanzas que es el ente rector a través de la Subsecretaria de Contabilidad quienes deben entregar el Plan de adaptación a NIC-SP, hasta los Gobiernos Autónomos descentralizados y las Universidades y todas las personas relacionadas al Sector Público que deben integrarse a este proceso y seguir puliendo conocimientos y destrezas, buscando siempre el desarrollo y bienestar de los conciudadanos, predispuestos a las capacitaciones y trabajo en equipo hacia este gran reto. Es por eso que Ecuador está alistándose para este proceso que involucra a los países desarrollados y en vías de desarrollo con el propósito precisamente de atraer inversión tanto interna como externa indispensable para el crecimiento de los pueblos.

Siendo estos esfuerzos del Gobierno positivos para que el inversionista lea y esté consciente de que si el Sector Público se maneja con NIC-SP, su información es fiable, no es que se desestime la in formación actual bajo ningún concepto (VICUÑA CEVALLOS, 2015) más bien al aplicar las NIC-SP se unifica, por así decirlo, se entiende y se maneja la información contable del país. En este proceso de implementación, se observa que los demás países como Costa Rica, Chile, Brasil, Colombia, Perú, (VICUÑA CEVALLOS, 2015) que están en este proceso están avanzando con pasos firmes y concretos, tienen sus normativas, marco conceptual, pero tienen un inconveniente que aún les cuesta integrar Información – presupuesto – contabilidad, no así Ecuador donde se trabaja bajo el método de acumulación o devengo desde el año 2000, siendo una gran ventaja ya que a través de su herramienta denominada

Sistema Integrado de Gestión Financiera (SIGEF) ya integra gran parte de la información. Sin embargo el inconveniente se observa en los Gobiernos Autónomos Descentralizados más pequeños que no cuentan con el presupuesto para adquirir un software de mayor capacidad, para irse adaptando a la normativa internacional. Es aquí donde se enfocan los esfuerzos del Ministerio de Finanzas en capacitarlos además que el Ministerio recibe sus Balances o estados financieros consolidados. (VICUÑA CEVALLOS, 2015) También se está considerando las Universidades , "se están revisando pensum con el fin de incluir las NIC-SP de manera específica como materia de especialización dentro de las carreras de CPA y de manera generalizada en la Carrera de Administración de Empresas, marketing o afines" (PINCAY SANCAN & SANCHEZ ASTUDILLO, Aplicacion de las NIIF en las Universidades del Sector Publico, 2015) De tal forma que el nuevo profesional CPA esté en capacidad de analizar, trabajar y por qué no impartir conocimientos sobre la materia. Tomando la expresión la Economista Magdalena Vicuña formando Formadores.

REVISION LITERARIA

Dentro del proyecto de investigación planteado, se ha utilizado las Normas Técnicas de Contabilidad Gubernamental emitidas por el Ministerio de Finanzas, las Normas Internacionales de Contabilidad para el Sector Público emitidas por el ISPASB, tratadistas como Raimondi (1974), Assum Cima (1977), memorias de la "Conferencia XXIX Interamericana de Contabilidad"-Asociación Interamericana de Contabilidad-AIC-2013 Punta del Este, normas legales como el Código Orgánico de Planificación y Finanzas Públicas, entrevista a la Subsecretaria de Contabilidad Gubernamental - Economista Magdalena Vicuña , y bases de datos extraídos de las diversas universidades públicas del Ecuador.

METODOLOGIA

Aplicamos un enfoque cualitativo, conceptual y revisión de nuevas normas técnicas internacionales aplicadas en la enseñanza del profesional contable, se revisó la estructura de las mallas curriculares de las facultades que ofertan la carrera de Ingeniería en CPA, además busca profundizar cómo se está preparando el Sector Público para la adaptación de la NIC-SP, si por medio de adaptación o adopción, al 2016 existen 21 universidades públicas de 30 que ofertan carreras de Ingeniería en Contaduría Pública, donde aplicamos entrevistas a personeros del Ministerio de Finanzas, utilizando normativas legales, portátiles, una grabadora que nos conlleve a recaudar información necesaria, así se analizará la conceptualización para asumir la responsabilidad conforme a los estándares Internacionales del manejo de la información financiera y su avance dentro de las Universidades.

RESULTADOS

Ecuador tiene su proyecto en marcha para la aplicación de las NICSP la cual se proyecta para el año 2019, según (VICUÑA CEVALLOS, 2015) nos dice que: "*El objetivo de la aplicación de las NIC-SP es transparentar la información, hacer la comparable con todos los países del mundo, que los inversores vean como están las finanzas públicas del país y hacerla visible a todo el mundo*", palabras tomadas de la entrevista realizada en el año 2015 por nuestros alumnos de la carrera de CPA; el Ministerio de Finanzas a través de su página web da a conocer la información financiera y aspira para el año 2019 presentar sus primeros Estados Financieros con la explicación de normas internacionales. El Ministerio de Finanzas, aprovecha la ventaja de su experiencia en la integración de la Contabilidad y el Presupuesto con el principio del devengamiento y estima en 5 fases para la aplicación las Normas Internacionales de Contabilidad para el Sector Publico (NIC-SP) las cuales se basan en las siguientes:

Fase 1: Generación del Marco Regulatorio, capacitación, creación de grupos de formadores

Fase 2: Métodos y políticas que a efectuarse en la transición a la nueva normatividad; creación de grupos institucionales que lideren el proceso.

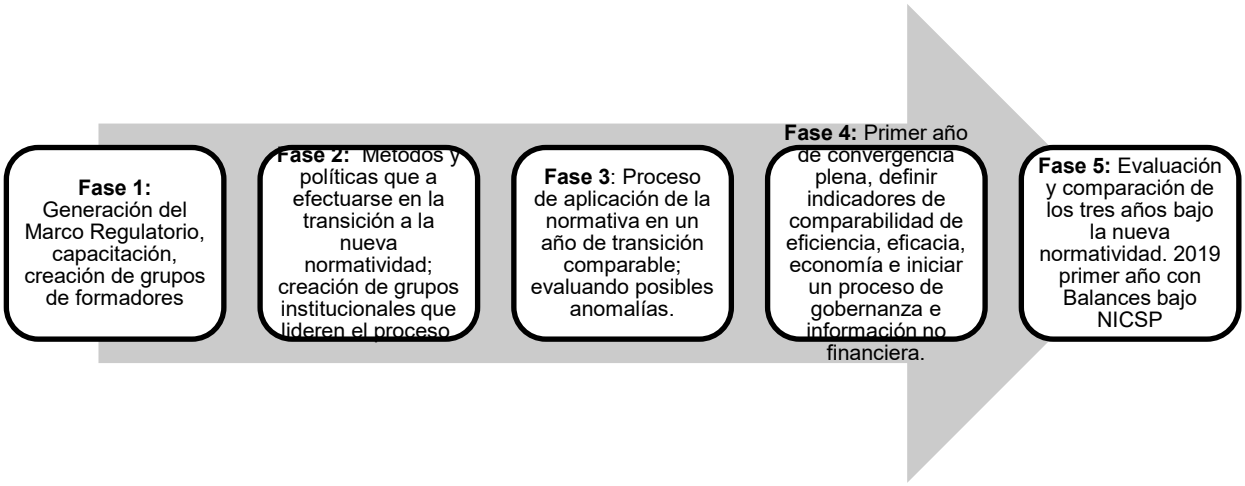
Fase 3: Proceso de aplicación de la normativa en un año de transición comparable; evaluando posibles anomalías.

Fase 4: Primer año de convergencia plena, definir indicadores de comparabilidad de eficiencia, eficacia, economía e iniciar un proceso de gobernanza e información no financiera.

Fase 5: Evaluación y comparación de los tres años bajo la nueva normatividad. 2019 primer año con Balances bajo NICSP

Las Universidades como instituciones de Educación Superior deben garantizar a los estudiantes de la carrera una formación que responda a las exigencias educativas actuales, bajo esta deducción se estudian las diferentes características encontradas en las mallas curriculares de las Universidades que cuenten con la carrera de Contabilidad y Auditoría. Se espera homogenizar las mallas curriculares por las distintas variaciones que se encuentran vistas en la tabla 1.

Figura 1: Fases Para la Aplicación las Normas Internacionales de Contabilidad Para el Sector Publico



Fuente: Ministerio de Finanzas del Ecuador. Elaboracion: Propia delos autores

Tabla 1 : Universidades Publicas del Ecuador y su Respectivos Creditos Academicos

Universidades	Titulos A Obtener	Creditos
1. Universidad Técnica De Manabí	Ing. Contabilidad Y Auditoria	248 Créditos
2. Universidad Nacional De Chimborazo	Contabilidad Y Auditoria	342.5 Créditos
3. Universidad Técnica De Cotopaxi	Ing. Contabilidad Y Auditoria	232 Créditos
4. Escuela Superior Politécnica De Chimborazo	Ing. En Contabilidad Y Auditoria	225 Créditos
5. Universidad Laica Eloy Alfaro De Manabí	Ingeniero En Contabilidad Y Auditoria	278 Créditos
6. Universidad Estatal Península De Santa Elena	Contabilidad Y Auditoria	284 Créditos
7. Escuela Politécnica Nacional	Ing. En Finanzas Y Auditoria	236 Créditos
8. Universidad Central Del Ecuador	Contabilidad Y Auditoria	234 Créditos
9. Universidad Técnica De Ambato	Contabilidad Y Auditoría	245 Créditos
10. Universidad Técnica Del Norte	Ingeniería Contabilidad Y Auditoría, Cpa	240 Créditos
11. Universidad Técnica Luis Vargas Torres De Esmeraldas	Ingeniería En Contabilidad Y Auditoria	250 Créditos
12. Escuela Superior Politécnica Del Litoral	Ingeniería En Auditoria Y Contaduría Pública Autorizada	240 Créditos
13. Universidad Técnica De Machala	Contabilidad Y Auditoria	244 Créditos
14. Universidad De Guayaquil	Contaduría Pública Autorizada	229.35 Créditos
15. Universidad Estatal De Bolívar	Ingeniería En Contabilidad Y Auditoría CPA	252 Créditos
16. Universidad Estatal De Milagro	Ing. Contaduría Pública Y Auditoria CPA	250 Créditos
17. Universidad Estatal Del Sur De Manabí	Ingeniería En Auditoria	245 Créditos
18. Universidad Técnica De Babahoyo	Contaduría Pública Y Auditoría	232 Créditos
19. Universidad Técnica Estatal De Quevedo	Ingeniería En Contabilidad Y Auditoría - CPA	240 Créditos
20. Universidad De Cuenca	Contabilidad Y Auditoria	240 Créditos
21. Universidad Nacional De Loja	Ing. Contabilidad Y Auditoria	300 Créditos

Elaborada: Propia de los autores

CONCLUSIONES

De las 72 Instituciones de Educación Superior que cuenta Ecuador, 30 de ellas son Universidades y Escuelas Politécnicas Públicas, a estas solo 21 tienen Facultades o Unidades que otorgan el grado de Ingeniería en Contaduría Pública, donde se enfocó el estudio de las NIC-SP y su implementación en la enseñanza contable para armonizar la información entre las leyes, normativas que aplique el Ministerio de Finanzas. A través de la entrevista realizada a personero del Ministerio de Finanzas se concluye que el proceso de adaptación de las 32 NIC-SP serán de forma gradual en cinco fases, desde un marco regulatorio hasta la obtención de un primer balance financiero. La carrera de Contaduría Pública como se lo observa en la tabla

1 esta oferta como licenciatura y como Ingeniería la carrea de CPA, la variación de las estructuras de las mallas es el tiempo de duración de la carrera derivada desde los 8 niveles hasta 10 niveles en distintas universidades, como ejemplo referencial la Universidad Estatal de Milagro cuenta con 8 niveles y el título es de Ingeniería en Contaduría Pública Y Auditoria -CPA al igual que la Universidad Nacional De Chimborazo que cuenta con 10 niveles y el título a otorgar es de Ingeniería en Contabilidad Y Auditoria. Ubicarnos a través de capacitación en conjunto con el Ministerio de Finanzas, como países Brasil, Chile, Colombia, Perú y Costa Rica en el desarrollo y avances de aplicación de las NIC-SP y estructurar el plan estratégico definiendo las políticas contables, el marco conceptual, manual de contabilidad integrándose con presupuesto y contabilidad, ventajas que tenemos sobre ellos. Cumplir con el objetivo principal de las NIC-SP, una mejor transparencia en la rendición de las cuentas a través de la presentación de los estados financieros, es por este motivo que una vez más se afirma la relevancia que tiene para ser estudiada por los futuros profesionales esta aplicación se espera que se cumpla tanto como en el año de implementación manifestado en el año 2019 o antes de su aplicación ya estén en el pensum académico respectivo.

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BIOGRAFIA

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APLICACIÓN Y DISTRIBUCIÓN DE LOS COSTOS EN LOS PRESUPUESTOS DE LAS UNIVERSIDADES PÚBLICAS DEL ECUADOR (CASO UNIVERSIDAD ESTATAL DE MILAGRO)

Jazmín Elsa Sánchez Astudillo, Universidad Estatal de Milagro
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RESUMEN

Hablar de gestión y financiamiento en la educación superior, son temas que se encuentran a la expectativa del pueblo ecuatoriano, en la última década nuestros sistemas de educación superior han experimentado cambios extremos a nivel global de coordinación, de las propias instituciones. Hoy en día el presupuesto para las instituciones públicas del Ecuador se toma en cuenta componentes importantes tales como la calidad, excelencia, eficiencia administrativa y eficiencia académica y pertinencia. teniendo en consideración el manejo de los costos, en la actualidad referirnos al presupuestos de las Universidades Publicas es aplicar un modelo de costos para poder así establecer los costos por carreras de cada una de las universidades públicas del Ecuador, entrar hablar y determinar costos se debe tomar en cuenta la calidad del producto terminado manteniendo la excelencia académica la cual se ajustara al número de estudiantes y al nivel de formación, las misma son reguladas y controladas por el ceaaces (el consejo de evaluacion, acreditacion y aseguramiento de la calidad de la educacion superior) se dice que este ente se encarga de evaluar la calidad de educación que está siendo impartida a los alumnos ecuatorianos para de esta manera poder dar una calificación a las universidades existentes. Dada dicha calificación se debería cumplir con el componente de la excelencia que hace referencia a las instituciones que alcancen la categoría A las mismas que deben estar destinada a la investigación, otro componente que se debería destacar en las universidades es la eficiencia administrativa la cual se encuentra enfocada en hacer llegar el presupuesto al docente investigador, y por ultimo concerniente a las ofertas de las carreras que necesita el país hace énfasis al componente de la eficiencia académica. De acuerdo al reglamento de Consejo de Educación Superior CES establece que las universidades que desarrollan investigaciones en el área de interés científico para el país y que se encuentran en el grupo de instituciones con categoría A recibirán más presupuesto anual estatalPública.

JEL: M4, M40, M41, M48, M49

PALABRAS CLAVES: Gestión, Educación Superior, Presupuesto, Eficiencia, Costos

APPLICATION AND DISTRIBUTION COSTS IN THE BUDGETS OF PUBLIC UNIVERSITIES OF ECUADOR (CASE MILAGRO STATE UNIVERSITY)

ABSTRACT

Talking management and financing in higher education, they are issues that are within the expectation of the Ecuadorian people, in the last decade our higher education systems have experienced extreme changes global coordination of the institutions themselves. Today the budget for public institutions of Ecuador is taken into account important components such as quality, excellence, administrative efficiency and academic efficiency and relevance. taking into consideration the management of costs, currently referring to the budgets of public universities is to apply a cost model to well establish the costs careers of each of

the public universities of Ecuador, get talking and determine costs should take into account the quality of the finished product while maintaining academic excellence which is adjusted to the number of students and the level of training, the same are regulated and controlled by the CEAACES (THE COUNCIL oF ASSESSMENT, ACCREDITATION aND qUALITY ASSURANCE oF eDUCATION SUPERIOR) is said that this body is responsible for assessing the quality of education that Ecuadorians in this way students are being taught to give a grade to the existing universities. Given that classification should meet the component of excellence that refers to the institutions that reach Category A all of which must be for research, another component that should be noted in universities is administrative efficiency which is focused on getting the budget to researcher teacher, and finally concerning offers races that the country needs emphasizes the component of academic efficiency. According to the regulations of the Higher Education Council CES states that universities develop research in the area of scientific interest for the country and who are in the group of institutions with category A will receive more estatal Pública annual budget

JEL: A22-M4, M41, M48, M49

KEYWORDS: Management, Higher Education, Budget, Efficiency, Costs

INTRODUCCION

El desarrollo del trabajo, destaca temas relevantes en la actualidad, donde se muestran los cambios en la Educación Superior y, también la distribución del presupuesto a favor de las universidades públicas y privadas. El tema general es la "Aplicación Y Distribución De Los Costos De Los Presupuestos En Las Universidades Públicas Del Ecuador", donde se desprende claramente los conceptos, parámetros y directrices que ha tomado el estado ecuatoriano los últimos años, que ha contribuido en gran parte del presupuesto cada año. Cabe recalcar que la distribución del presupuesto de las universidades públicas se ha modificado a partir del 16 de mayo del 2011, señalando que cada año se aprueba el presupuesto que se asignara a las universidades públicas. También se mostrará un análisis de la determinación de los costos y gestión de los presupuestos por medio de la base legal; en donde nos muestran las rentas establecidas en la Ley del Fondo Permanente de Desarrollo Universitario y Politécnico (FOPEDEUPO), donde se excluye el 1% de dichos recursos, destinados al financiamiento del Consejo de Evaluación, Acreditación y Aseguramiento de la Calidad de la Educación Superior (CEAACES), conforme lo establecido en la Disposición General Séptima del Reglamento General a la Ley Orgánica de Educación Superior LOES. Como otro punto importante también se hace énfasis en las asignaciones que consten en el Presupuesto General del Estado, que corresponden a la gratuidad para las instituciones públicas que imparten carreras hasta el tercer nivel.

REVISION LITERARIA

Para el desarrollo de la investigación, se analizaron modelos de costos ABC de diferentes tratadistas, los indicadores para determinar lo que realmente es materia prima directa, mano de obra directa, costos indirectos de fabricación dentro de las Universidades Públicas del Ecuador basados en el reconocimiento de los 3 elementos del costo, se revisó la formula presentada por el FOPEDEUPO, la Ley de Educación Superior y su reglamento, información del CEAACES, CES, Contraloría General del Estado Ecuatoriano.

METODOLOGIA

Se aplicó una metodología descriptiva, cualitativa y cuantitativa, mediante la técnica de entrevista a expertos, basados en los años de experiencia, conocimientos y habilidades conceptuales aplicadas en Ecuador, mediante el procesamiento de datos para determinar de acuerdo a los resultados de la entrevista, cuales son los indicadores o fórmulas más acertadas para el análisis de los tres elementos del costo aplicadas

al sector público, exclusivamente a las universidades públicas del Ecuador, con el objetivo de poder dejar parámetros en cada uno de los elementos que intervienen para dar como resultados el producto terminado de tercer nivel, de las diferentes ofertas académicas que existan en las instituciones de educación superior (IES) El principal objetivo de esta investigación es dar a conocer o mantener una visión más amplia de lo que concierne a los costos por carreras en las Universidades Publicas del Ecuador y su reconocimiento en el momento que intervienen.

RESULTADOS

Actualmente en Ecuador no se aplica un modelo de costos por carrera en ninguna de las 30 Instituciones de Educación Superior (IES) , por lo que sí es relevante y de suma urgencia que se aplique un modelo de costo ABC, para que de esta manera se optimice los recursos y se convierta la distribución del presupuesto general del estado equitativamente una vez determinado el costo que realmente invierte el estado en cada producto terminado (profesionales universitarios). Basados en que la educación es una inversión existiendo un adecuado modelo de costo en las IES, el presupuesto general del estado su distribución y aplicación será eficiente, eficaz, efectivo, lo que llevara a una economicidad óptima. Existen varios parámetros para otorgar el presupuesto a las Universidades Publicas, en el cual podemos sugerir se considere la aplicación de modelo de costo como un parámetro más, para evaluar cada institución haciendo que estas se rijan a un modelo de adaptación cubriendo cada requisito que se le exige a cada universidad con el único propósito de llegar a la excelencia académica contribuyendo con nuestro país.

Presupuesto Otorgado Por Categorías a las Universidades Públicas del Ecuador

Las Universidades del Ecuador fueron calificadas según el Consejo de Evaluación, Acreditación y Aseguramiento de la Calidad de la Educación Superior (CEAACES) informo que se dividieron las universidades en diferentes Categorizaciones las mismas que son:

Su oferta académica está conformada con pregrado y postgrado.
Su oferta académica con pregrado.
Su oferta académica con postgrado

Hoy en día el Ecuador cuenta con aproximadamente 30 universidades públicas donde el CEAACES las evaluó dando como resultados las siguientes universidades según su categoría y el presupuesto que estas percibieron a lo que pertenece en el año 2015. Las Universidades del Ecuador fueron evaluadas y su calificación fue A, B, C, y D. Las universidades que no lograron obtener en su evaluación alguna de las calificaciones antes mencionadas cerraron sus puertas. (Ley orgánica de educación superior 2010)

Universidades Con Categoría A

Tabla 1: Presupuesto asignado a las universidades con categoría A. Fuente: Ministerio de Finanzas

Escuela Politecnica Nacional	**A**	**$75.035.640,00**
Escuela Superior Politecnica Del Litoral	A	$73.097.257,00

En esta categoría se registran las Universidades que se encuentran en condiciones en las que se hace relación que la formación académica es estable, la docencia se construye en una comunidad científica y profesional. (Ley orgánica de educación superior 2010) En esta categoría se encuentran garantizados los derechos de los docentes y también las universidades que muestran políticas y estrategias diferenciadas. En todo caso, se evidencia una preocupación de estas instituciones, de acuerdo a sus posibilidades, por ofrecer a sus estudiantes entornos de aprendizaje adecuados y acordes a las exigencias de los avances del conocimiento, estas universidades registran ciertos mecanismos de admisión y nivelación propios, con

el fin de mejorar la calidad académica, aunque, en todo caso, cabe recalcar que registran grandes limitaciones. (Ley orgánica de educación superior 2010)

Universidades Con Categoría B

Tabla 2: Presupuesto Asignado a las Universidades Con Categoría B. Fuente: Ministerio de Finanzas

Escuela Superior Politecnica de Chimborazo	**B**	**$66.728.593,00**
Universidad De Cuenca	B	$80.921.088,00
Universidad Estatal De Milagro	B	$22.832.465,00
Universidad Nacional De Loja	B	$37.979.065,00
Universidad Politecnica Estatal Del Carchi	B	$6.961.532,00
Universidad Tecnica Del Norte	B	$34.215.207,00
Universidad Tecnica Estatal De Quevedo	B	$25.738.66,00
Instituto De Altos Estudios Nacionales	B	$7.792.046,00
Universidad Central Del Ecuador	B	$155.719.047,00
Universidad Estatal Amazonica	B	$7.999.545,00
Universidad Tecnica De Ambato	B	$56.578.772,00

En este grupo se colocan aquellas universidades que han pertenecido al grupo anterior, se dice que aquí la planta docente y su modalidad están por debajo de lo estipulado en la LOES Art. 17 en donde se les exige que el 25% de los docentes presten sus servicios a tiempo completo y que cuenten con un título académico de posgrado. (LEY DE PRESUPUESTO DEL SECTOR PÚBLICO PARA EL AÑO FISCAL, 2016) En esta categoría el entorno de aprendizaje se asemeja a las del grupo anterior que a las que está en categorías más bajas, cabe recalcar que esta categoría muestra que el mejor desempeño se da en lo que concierne en la infraestructura y organización. En general, las normas de admisión, nivelación, titulación y los estímulos y becas a las y los estudiantes están reglamentados, y su aplicación muestra márgenes de tolerancia aún más flexibles que en el caso anterior. (Ley orgánica de educación superior 2010)

Universidades con Categoría C

Tabla 3: Presupuesto Asignado a las Universidades Con Categoría C. Fuente: Ministerio de Finanzas

Escuela Superior Agropecuaria de Manabi	**C**	**$10.971.614,00**
Universidad Estatal De Bolivar	C	$15.149.976,00
Universidad Estatal Peninsula De Santa Elena	C	$15.621.048,00
Universidad Nacional De Chimborazo	C	$31.033.846,00
Universidad Tecnica De Babahoyo	C	$25.252.235,00
Universidad Tecnica De Cotopaxi	C	$17.921.278,00
Universidad Tecnica De Manabi	C	$42.314.976,00

En esta categoría se encuentran las Universidades que tienen un desempeño institucional heterogéneo, esto se refiere no solo al desenvolvimiento tanto en objetivos, misión y visión, sino también se debe recalcar y llevar resultados relevantes de ciertos indicadores académicos que ayudaran para su calificación. (LEY DE PRESUPUESTO DEL SECTOR PÚBLICO PARA EL AÑO FISCAL, 2016) Aquí la calidad docente está conformado por profesoras y profesores con niveles académicos de diplomados o especialidad pero que no corresponden con la catedra que ellos están dictando, a esta deficiencia académica en sus docentes se le debe sumar la falta de tiempo y dedicación a sus labores de estos. (Ley orgánica de educación superior 2010)

En esta categoría se necesita mucha atención en un futuro inmediato porque aquí es donde se presenta con mayor intensidad muchas carencias en el sistema de educación superior. En esta categoría la planta docente en su mayoría es contratada por horas de clase y presentan poco importante en su compromiso académico, la estabilidad en sus docentes no existe, por lo que esto lleva a que los niveles de enseñanza sean sumamente bajos. (LEY DE PRESUPUESTO DEL SECTOR PÚBLICO PARA EL AÑO FISCAL, 2016) También de

la misma manera que en la categoría anterior existen muchas faltas de normas de selección en la admisión y nivelación de sus estudiantes. (Ley orgánica de educación superior 2010)

Universidades con Categoría D

Cuadro 4: Presupuesto Asignado a las Universidades Con Categoría C. Fuente: Ministerio de Finanzas

Universidad Agraria del Ecuador	**D**	**$17.433.752,00**
Universidad De Guayaquil	D	$154.467.331,00
Universidad Estatal Del Sur De Manabi	D	$13.191.415,00
Universidad Laica E. Alfaro De Manabi	D	$58.549.825,00
Universidad Tecnica De Machala	D	$34.393.567,00
Universidad Tecnica Luis Vargas Torres De Esmeraldas	D	$18.625.264,00

CONCLUSIONES

Ecuador no cuenta con un modelo de costos para la aplicación y distribución del presupuesto a cada una de las IES, el CES y el CEAACES distribuyen el presupuesto a través de una Ley llamada FOPEDEUDO, que a través del Ministerio de Finanzas aplica parámetros legales y reparten los recursos conforme la cantidad de estudiantes y categorización de las universidades. De acuerdo a las reglas establecidas por el CEAACES encargado de la evaluación de las Universidades, analizando la calidad, excelencia, eficiencia administrativa y eficiencia académica, no presenta un modelo de costos por carrera y están cursando la evaluación durante este periodo económico 2016, por lo que se pretender realizar un convenio interinstitucional para aplicación de una fórmula polinómica considerando los elementos del costos, que permita a cada entidad conocer que cuesta realmente un alumno por la carrera que eligió seguir. Se define que dentro de las 30 universidades públicas que tiene el Ecuador, ninguna cuenta con modelos de costos que permitan medir su eficiencia y eficacia administrativa, sus presupuestos son de forma lineal y distribuida a nivel de ítem con cuentas de mayores llevados a normas técnicas contables.

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RECONOCIMIENTO

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EL BALANCE SOCIAL COMO INSTRUMENTO DE EVALUACIÓN DE LA RESPONSABILIDAD SOCIAL UNIVERSITARIA

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RESUMEN

El presente estudio tiene como propósito recalcar la importancia de la presentación del Balance Social como instrumento de gestión eficiente y herramienta de medición que sirve para evaluar, analizar, controlar y optimizar progresivamente el desempeño de las universidades desde el punto de vista de la misión social inmersa en la responsabilidad social, así como el diseño de un Balance Social para la universidad de La Guajira, en tal sentido, se llevó a cabo una investigación documental de tipo descriptivo. Se presenta su fundamentación conceptual a partir de la definición de las teorías de Responsabilidad Social universitaria, así como la metodología a seguir para su elaboración a partir de los estándares internacionales para la presentación de Informes de Sostenibilidad y Balance Social, propuestos por la Global Reporting International. Los resultados evidencian una gran diferencia en la metodología utilizada por las universidades para la elaboración de esta herramienta, puesto que presenta cada una un diseño individual, por otra parte, se presenta el diseño del Balance Social para la universidad de La Guajira, y servirá como herramienta fundamental para conocer la gestión social que evidencia el accionar de la responsabilidad social universitaria en pro de los distintos grupos de interés.

PALABRAS CLAVE: Balance Social, Responsabilidad Social, Universidades

SOCIAL BALANCE AS A TOOL FOR ASSESSING THE UNIVERSITY SOCIAL RESPONSIBILITY

ABSTRACT

This study aims to emphasize the importance of the presentation of the Social Balance as a tool for efficient management and measurement tool used to assess, analyze, control and gradually optimize the performance of universities from the point of view of the immersed social mission social responsibility, as well as the design of a social Balance for the university of La Guajira, in this regard, it conducted a descriptive documentary research. its conceptual basis is presented from the definition of theories of university social responsibility, as well as the methodology for its development from the international standards for reporting Sustainability and Social Balance, proposed by the Global Reporting International. The results show a big difference in the methodology used by universities for the development of this tool, since it presents each individually designed, on the other hand, presents the design of the Social Balance for the University of La Guajira, which will serve as essential to know the social management that evidence the actions of university social responsibility towards the various stakeholders tool.

JEL: I29

KEYWORDS: Social Report, Social Responsibility, Universities

INTRODUCCIÓN

Cada vez es más imperiosa la necesidad de informar sobre las consecuencias sociales del accionar de la empresa tanto interna como externamente. Es necesario entonces según Montes (2006), implementar como política empresarial, un sistema de información que abarque las etapas de planificación, procesamiento, evaluación, control y exposición referido a la gestión social de la empresa es decir, un subsistema dentro del sistema de información del ente, esta información que es presentada a través de distintos modelos y que amplía la que producen los estados contables tradicionales, se realiza a través de informes denominados genéricamente Balances Sociales por analogía con los contables.

El presente artículo, busca analizar la importancia que tiene el Balance Social como instrumento de medición y evaluación de la responsabilidad social de las universidades, pues tal como lo afirma Rendueles (2010), el Balance Social, aparece en el escenario como la herramienta de medición de la gestión social de las organizaciones pues ya los balances financieros generados como parte de un proceso contable destinado a informar los resultados económicos de un período y como respuesta a las disposiciones legales gubernamentales e impositivas que rigen la operatividad de cada empresa; no representan el patrón de medida exacto para medir y evaluar el cumplimiento de los objetivos económicos y sociales de una organización con sentido de responsabilidad social.

El estudio presenta algunas tácticas o estrategias como mecanismo para lograr un lugar distintivo en el posicionamiento institucional en el sector de la educación universitaria, con la finalidad no sólo de que estas cumplan con su compromiso de formar profesionales idóneos sino robustecer lo social y ambiental, sino además, mejorar su imagen como organización educativa responsable que coadyuve a su fortalecimiento social, económico y que sean sostenibles en el tiempo. De igual manera se presenta el diseño de un boletín informativo de la gestión social para la vigencia 2015 que se constituye en un balance social el cual atiende la responsabilidad social universitaria en la universidad de La Guajira, y está en concordancia con los planes de acción expuesto por la institución. el cual consiste en detallar los proyectos relacionados con la gestión desarrollada a las distintas comunidades o a la sociedad. Respecto de los autores que respaldan la presente investigación que coadyuvaron a abordar los principales aspectos teóricos de la temática Balance Social como instrumento de evaluación de la Responsabilidad Social que dará al final de cada etapa del plan institucional, una medida de los esfuerzos cumplidos y de los resultados alcanzados son: François Vallaeys (2010), De La Cuesta (2004), De La Cruz (2008), ISO 26.000 de RSE, (2009), Guédez (2006).

REVISION DE LITERATURA

Responsabilidad Social Universitaria

Respecto de la Responsabilidad Social Universitaria, se trae a colación el concepto de Cavero (2006), quien considera a la responsabilidad social universitaria como un enfoque ético del vínculo mutuo entre universidad y sociedad. Afirma que se trata de un compromiso moral irrenunciable la cual genera nuevo conocimiento relevante para la solución de los problemas sociales, esto hace la aplicación directa del saber científico y tecnológico, así como una formación profesional más humanitaria. El autor hace referencia a la responsabilidad social en su contexto de valores y la calidad humana la cual no se debe perder en las universidades. Otro concepto de responsabilidad social universitaria es el expuesto por Romero (citado por Díaz, 2008), quien afirma que esta hace referencia a la realización de la tarea educativa, de aprendizaje, de investigación y de innovación, teniendo en cuenta los propios valores, las consecuencias de las acciones en la enseñanza, en la investigación y en las decisiones que se toman como parte de la universidad y más allá de ella; mirando los problemas del entorno, orientando la acción académica a mejorar la vida de los ciudadanos en cualquier región o comunidad donde se inserten.
Por su parte Mónica, J. (2.002), define la Responsabilidad Social Universitaria, como la capacidad que tiene la universidad, de difundir y poner en práctica un conjunto de principios y valores generales y específicos, por medio de cuatro procesos básicos considerados claves en la universidad, como son la gestión, la

docencia, la investigación y la extensión universitaria. Respondiendo socialmente así, ante la propia comunidad universitaria y el país donde está inserta. Se trata de definir de que se es responsable, ante quien y como, a través de las funciones básicas de la universidad, ante la sociedad en general. Es importante resaltar que el concepto como tal de la responsabilidad social universitaria ha venido perfeccionándose a lo largo de los últimos años, de tal manera que ha trascendido lo filantrópico en primera instancia y además, ha superado la asociación que se le daba con la extensión o proyección social, de tal manera que ya se reconoce a una universidad como responsable socialmente cuando atiende además de lo organizacional como una institución que debe cumplir con los aspectos legales y sociales de sus funcionarios (Docentes, estudiantes y administrativos), lo ambiental, la formación de profesionales con alto contenido social y la generación de conocimientos a través de la investigación.

Es un doble reto el aspecto organizacional y ambiental que lo deben cumplir todas las empresas y el aspecto académico investigativo con el reto de lograr un equilibrio dinámico con la sociedad, además de ser sostenible en el tiempo. En este marco de ideas, se relaciona el concepto de Responsabilidad Social Universitaria a la capacidad que tienen las universidades de emplear los principios y valores, expuestos en su plan estratégico, de allí que Guédez (2006) plantea como funciones básicas de la responsabilidad social universitaria cuatro aspectos fundamentales: la Gestión administrativa que como todo debe ser con transparencia y calidad, la Docencia que involucra la enseñanza y práctica aplicada en la solución de problemas sociales, con ética en la formación de profesionales, la Investigación y Producción de conocimientos, bienes y servicios con pertinencia social, cabe decir la parte esencial del conocimiento, lo cognoscitivo y Extensión que viene siendo la proyección e interacción social, proyectos de desarrollo humano y calidad de vida, con miras a responder a las demandas de su entorno; a la idea de desarrollo sustentable, sustentabilidad ciudadana y democrática.

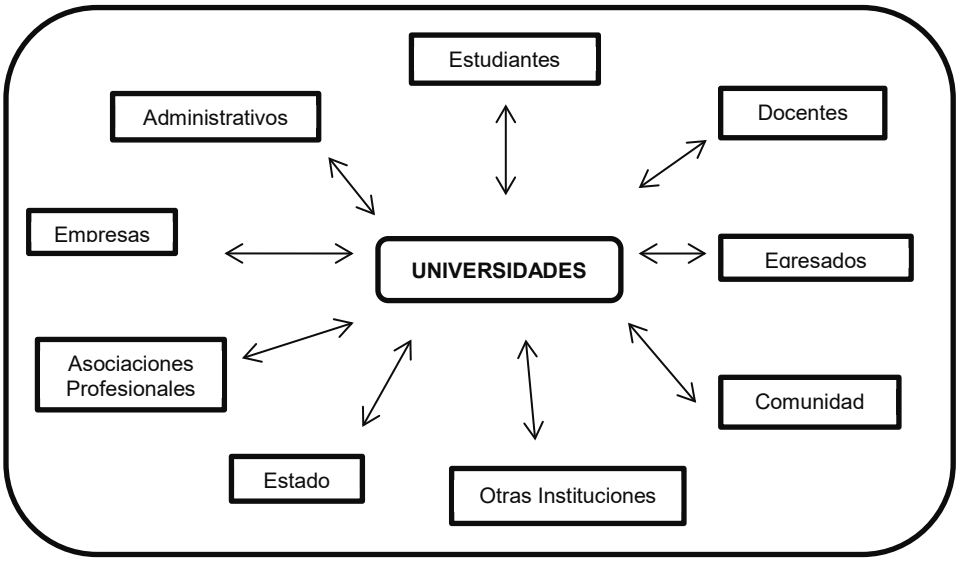
Así las cosas, debe entenderse a la responsabilidad social universitaria como la capacidad que tienen las universidades de enfrentarse a los distintos aspectos institucionales que involucra la gestión interna como una organización que es incluyendo lo social y ambiental, brindando a sus stakeholders los beneficios requeridos, además de coadyuvar a la formación de profesionales integrales responsables socialmente y sobre todo a la generación de teorías y construcción del conocimiento de cara a dar solución a las distintas problemáticas del entorno social y ambiental. Finalmente Vallaeys (2006), señala que la universidad, es una organización que funciona en una sociedad y genera impactos tanto sobre las personas que laboran en ella (administrativos, docentes, estudiantes), como sobre su entorno social y natural; siendo la responsabilidad social el afán de responder de modo ético e inteligente por estos impactos para que sean, en la medida de lo posible, positivos y no negativos. El autor considera que es obvio que las universidades no podían quedarse alejadas de la reflexión sobre la responsabilidad social, que ya muchas empresas han desarrollado, no solo porque ellas también son organizaciones, sino porque además les corresponde la formación de los futuros profesionales que laborarán en las empresas.

Compromiso con los Grupos de Interés o Stakeholders

Cuando se habla de grupo de interés conocido comúnmente como stakeholders, o de partes interesadas, Strandbert (2010), se refiere a las personas o grupos de personas que tienen impacto en, o se ven afectados por, las actividades, los productos o los servicios de una empresa (u otra organización). Establecer un compromiso (engagement) con los grupos de interés supone una variedad de acciones, esfuerzos y compromisos, para comprender e involucrar a estos grupos en las actividades y la toma de decisiones de una compañía. En este sentido, los grupos de interés de las universidades son los funcionarios administrativos, los docentes, estudiantes, egresados de la universidad, los proveedores, las asociaciones sindicales, los competidores y el Estado. Según Alexandria (2010), el compromiso con los grupos de interés también conocido stakeholders, consiste en mantener un diálogo genuino que explicite los valores de una institución en este caso las universidades, respecto de la comunidad, impulsando una relación recíproca y equitativa entre ellas, entregando servicios de alta calidad, proporcionando la información fiable y

proyectándolos hacia una calidad de vida útil. La autora infiere que se debe mantener excelente relación con los empleados y funcionarios de la institución, promoviendo un entorno de trabajo confortable, donde se involucre la gestión del talento humano, donde se establezcan mecanismos de remuneraciones y recompensas imparciales, manteniendo con ellos una comunicación asertiva; otro grupo al que hay que atender es a los inversionistas, brindándoles un adecuado retorno sobre la inversión; a los proveedores, involucrándose con ellos en prácticas de comercio transparentes. Por consiguiente, se puede decir que las universidades deben tener un compromiso social con los grupos de interés antes descrito, lo cual no significa que se deban atender todas las preocupaciones que aquejan a estos, es tenerlos en cuenta para involucrarlos en los planes de acción y buscar las estrategias para que estos puedan tener un mejor nivel de vida, desarrollando un conjunto de acciones para reconocerlos y que sean escuchados por las directivas universitarias y así poder responder en gran parte por las distintas cuestiones planteadas por ellos.

Figura 1: Grupo de Interés Universidades



Compromiso con el Medio Ambiente

De acuerdo con Alesandria (2010), el compromiso con el medio ambiente consiste en diseñar políticas de desarrollo sustentable y moderar el impacto ambiental negativo que genera, a través de programas de reciclaje, tratamiento adecuado de residuos, auditorías ambientales, entre otros. Tal y como avala la certificación en la norma ISO 14001, las instituciones deben desarrollar su actividad poniendo especial énfasis en el cuidado responsable del medio ambiente. De allí que las universidades deben comprometerse a realizar informes anuales que certifiquen sus acciones sociales y ambientales que van en concordancia con sus objetivos y metas en este sentido y que el desarrollo de su actividad va en pro del fortalecimiento del medio ambiente. Para incidir en el impacto medioambiental de la universidad, se deben desarrollar acciones que promuevan conductas responsables y que permitan cumplir con la filosofía institucional. Por lo tanto, se puede decir que el compromiso con el Medio Ambiente debe formar parte de la razón de ser de las instituciones educativas, surgiendo como iniciativa de los agentes económicos ante los temas ambientales relacionados con el desenvolvimiento de las labores dentro y fuera de la organización, máxime en este siglo donde lo ambiental está siendo cada vez más preocupante y un tema relevante a nivel mundial.

Balance Social, Concepto E Interés

Montes (2006), sostiene que el Balance Social consiste básicamente en reunir y sistematizar la información

del área social, en un documento público, donde se pueden cuantificar los datos mediante el elemento básico, que son los indicadores sociales. Un control periódico de esta información, lo más amplio, y objetivo posible constituye un balance social. Por su parte Rendueles (2010) considera que el Balance Social es el estado que refleja información numérica de la situación en que se encuentra la organización en todo lo relacionado con el tema social y nace como respuesta a la necesidad que tienen las empresas bajo este nuevo entorno de responsabilidad social. De igual forma, la ANDI (2001) define el Balance Social como "…un instrumento de gestión para planear, organizar, dirigir, registrar, controlar y evaluar en términos cuantitativos y cualitativos la gestión social de una empresa, en un periodo determinado y frente a metas preestablecidas". Cabe destacar que para implementar el Balance Social en una institución universitaria, se hace necesaria la existencia de una política social, reconociendo su responsabilidad social como filosofía y fijando los parámetros dentro de los que se desarrollan las acciones tendientes al cumplimiento de tal responsabilidad, tanto interna como externa. González, (2011).
Por su parte la Organización Internacional del Trabajo, OIT, expresa que

El Balance Social por sí solo no podrá conseguir transformar una empresa, pero si es aplicado en un ambiente favorable, será un elemento de enorme utilidad. Su práctica facilita el desarrollo de una Política Social voluntaria, ya que es una herramienta fundamental para la toma de decisiones relacionadas con la Responsabilidad Social libremente asumida. En este sentido, surge la necesidad de realizar un Balance Social como instrumento que permita reportar resultados en términos de las inversiones sociales llevadas a cabo para un período determinado, a fin de comunicar e informar a los distintos grupos de interés o stakeholders de las universidades, la aplicación de recursos destinados a cumplir con las responsabilidades sociales pautadas por la institución en sus metas. Como es bien sabido, las empresas y de igual manera las universidades demandan los instrumentos necesarios para gestionar, administrar y controlar las inversiones realizadas en la gestión social, los cuales deberán estar presentados al finalizar cada período en informes conocidos como Balances Sociales; estos deben reflejar los dineros que han sido gestionados e invertidos con la finalidad de optimizar la situación de los distintos stakeholders, así como lo concerniente a la salud ambiental, buscando en todo momento la preservación de los recursos naturales, de tal manera que convoque al ahorro de energía, garantizando la calidad de los servicios educativos en pro del beneficio de la comunidad de su entorno.

En este orden de ideas, Guédez (2006), señala que el balance social connota un desempeño realizado por la propia organización para registrar y evaluar los resultados alcanzados a partir de una estrategia prefijada. Es por ello que el balance social representa una herramienta que se orienta a observar sistemáticamente el desempeño de la empresa respecto de sus respuestas a las necesidades, expectativas y capacidades de los grupos de interés; tanto de lo externo como de lo interno, refiriéndose a cifras cuantitativas y a significados cualitativos. Como una conclusión generalizada de lo dicho por los autores antes citado, se puede decir que un Balance Social es aquel instrumento o herramienta que permite medir la gestión social y valora de manera cuantitativa y cualitativamente las inversiones realizadas que van encaminadas a la observancia de su responsabilidad social, en los ámbitos organizacionales, ambientales y lo relacionado con la educación como son lo epistemológico y lo académico. Además, este balance debe reflejar los resultados que han sido obtenidos como consecuencia de unas acciones previamente planificadas y establecidas como metas u objetivos para un determinado período, para así poder hacer un diagnóstico de cómo anda frente a lo alcanzado.

Balance Social y Metodología Para su Elaboración

Actualmente no existe una norma que obligue a las universidades a presentar el balance social, como si la hay para presentar el balance general o situación financiera como es la Ley 1314 de 2009 por la cual se regulan los principios y normas de contabilidad e información financiera y de aseguramiento de

información aceptados en Colombia, se señalan las autoridades competentes, el procedimiento para su expedición y se determinan las entidades responsables de vigilancia. por su parte, Vallaeys (2015), comenta que será pertinente utilizar herramientas empleadas ya por las empresas para lograr niveles de calidad como la norma SA 8000 por ejemplo, o el Balance social, que sin duda alguna estas herramientas de gestión deberían ser rediseñadas especialmente para la Universidad. Será preciso crear por ejemplo un Balance Social Universitario. Infiere el autor que es necesario hacer de la Universidad una comunidad socialmente ejemplar, es beneficiarse de una doble fuente de aprendizaje: el estudiante aprende en la Universidad su carrera, pero también aprende de la Universidad los hábitos y valores ciudadanos.

Así las cosas, aquellas universidades que voluntariamente deseen presentar este instrumento, pueden hacerlo utilizando el formato o esquema que a bien consideren, de allí que se presenta el caso de la Universidad Cooperativa de Colombia, que en su proceso de internacionalización ha acogido los estándares internacionales para la presentación de Informes de Sostenibilidad y Balance Social, propuestos por la Global Reporting International, GRI; cuyos parámetros fueron ajustados a las características de las universidades en general, y particularmente a las de dicha Universidad, de tal manera que los resultados de la gestión institucional, es decir de todos los integrantes de la comunidad académica y administrativa, están reflejados en un informe que se comienza aproximar a los más exigentes del mundo. El informe Global Reporting International, GRI, o Iniciativa Global de Informes, es una organización particular que trabaja apoyada en entidades multilaterales, para darle a los informes sociales de las empresas del mundo, que voluntariamente quieran acoger su metodología, la rigurosidad que siempre han tenido otro tipo de informes, como los financieros. Es importante este esquema, para llamarlo de alguna manera, porque la metodología es flexible y le permite a organizaciones sociales como las universidades, incorporar Responsabilidad Social Universitaria, como el foco de su informe, el cual a su vez está constituido por Gestión Educativa (Docencia); Gestión del Conocimiento (Investigación); y Gestión Social (Proyección Social y Extensión), considerados estos como los enfoques necesarios en toda universidad (http://www.ucc.edu.co/prensa/2014/Paginas/la-responsabilidad-social-universitaria-y-el-balance-social.aspx).

Beneficios del Balance Social Según el GRI

Las principales razones por las cuales se considera que las empresas debieran preparar y presentar su Balance Social: a. Tiene beneficios para el negocio de la empresa. b. Satisface una demanda creciente de la sociedad en su conjunto en cuanto a conocer las acciones de la universidad en relación a la Responsabilidad Social. y c. Consolida una intención o tendencia (http://www.deres.org.uy/manuales_pdf/balancesocial.pdf)

METODOLOGÍA

Tipo y Diseño de Investigación: De acuerdo a los aspectos estructurales de este estudio y a los objetivos del mismo, la investigación se enmarca dentro de un diseño metodológico descriptivo no experimental, documental y de campo, se trabaja sobre realidades de hecho, se registra, se analiza e interpreta la situación presentada en la universidad de La Guajira, respecto a informar la gestión social conocida como responsabilidad social a través de un Balance Social.

Población de la Investigación: La universidad de La Guajira.

Técnica e Instrumento de Recolección de Datos

Para la recolección de la información en la presente investigación se utilizó la revisión documental en la web lo relacionado a los Balance Social de otras universidades y para la construcción del Balance Social de la universidad de La Guajira la entrevista a funcionarios del departamento de Planeación. En este sentido, para Arias (2006), la investigación documental es un proceso basado en la búsqueda, recuperación, análisis, critica e interpreta los

datos secundarios, es decir, los obtenidos y registrados por otros investigadores en fuentes documentales: impresas, audiovisuales o electrónicas. Como en toda investigación, el propósito de este diseño es el aporte de nuevos conocimientos.

RESULTADOS

Indiscutiblemente toda institución universitaria requiere de un Balance Social que le sirva como instrumento de medición y evaluación de la responsabilidad social a la cual debe responder a la sociedad en la cual está inmersa. De allí la necesidad de darle a conocer a la universidad de La Guajira la importancia de construir este instrumento, puesto que con él se da a conocer la gestión social, por esto su implementación debe ser considerada urgente en la gestión administrativa. Lo anterior debido a que actualmente no cuenta con esta herramienta muy necesaria.

Los siguientes son los resultados del presente estudio:

A nivel nacional son varias las universidades que presentan el Balance Social como instrumento o herramienta para mostrar su gestión social, se relacionan a continuación algunos de ellos.

Balance Social Universidad Del Rosario
(http://www.urosario.edu.co/Extension/documentos/balance_social.pdf)

Balance Social Universidad Cooperativa De Colombia
(https://issuu.com/universidadcooperativasitiooficial/docs/balance_social_2012)

Balance Social Universidad CES (www.ces.edu.co/index.php/component/.../102-balance-social-2010?)

Balance Social Fundación Universitaria Del Área Andina
(http://www.unprme.org/reports/InformeSostenibilidad2014.pdf)

Balance Social Universidad Nacional (http://rendiciondecuentas.unal.edu.co/aportes.html)

Balance Social Universidad De Antioquia (http://www.udea.edu.co/wps/wcm/connect/udea/cc330cbd-2342-4c7b-ae00-7cb9c17dff55/balance-social-2014.pdf?MOD=AJPERES)

Diseño del Balance Social de la Universidad de La Guajira

Tal como se viene dilucidando, la universidad de La Guajira no cuenta con un Balance Social que le sirva como instrumento de medición y evaluación de la responsabilidad social universitaria, de allí que se diseñó un boletín informativo de la gestión social para el año 2014, un balance social que atiende la responsabilidad social de la universidad de La Guajira. Esta herramienta le servirá en adelante a la administración para conocer como está gestionando los aspectos sociales, para ello se tomó como guía la metodología utilizada por la Universidad Cooperativa de Colombia, la cual menciona que utilizó los Principios para la elaboración de memorias de GRI (Global reporting Initiative) que describen los criterios que se deben aplicar para elaborar memorias de sostenibilidad de conformidad con la guía 4 (https://www.globalreporting.org/resourcelibrary/Spanish-G4-Part-One.pdf)

El contenido básico general será de conformidad esencial y contiene los siguientes aspectos, de acuerdo a la guía: Estrategia y análisis; Perfil de la organización; Aspectos materiales y cobertura; Participación de los grupos de interés; Perfil de memoria; Gobierno; Ética e integridad; Contenidos básicos generales y específicos sectoriales; Información general sobre el enfoque de gestión; Indicadores.

CONCLUSIONES

Alcanzado los resultados plasmados en los propósitos iniciales, se presentan las siguientes conclusiones obtenidas en la investigación: A nivel nacional no se tiene una metodología unificada para la preparación del Balance Social, que permita establecer una comparación entre estos, como si lo hay en el Balance General o Situación Financiera que todas se rigen a partir de la Ley 1314 y sus decretos reglamentarios. La universidad de La Guajira NO presenta un Balance Social que permita mostrar las actividades sociales relacionadas con la responsabilidad social que le corresponde desarrollar. Se diseñó un boletín informativo de la gestión social para la (vigencia 2014): un balance social que atiende la responsabilidad social universitaria en la universidad de La Guajira. La metodología utilizada para llevar a cabo la medición de la gestión social plasmada en el Balance Social diseñado fueron los principios para la elaboración de memorias de GRI (Global reporting Initiative) que describen los criterios que se deben aplicar para elaborar memorias de sostenibilidad de conformidad con la guía 4 adaptadas, guardando las proporciones ya que estas están abiertas a todas las empresas y organizaciones.

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https://www.url.edu.gt/PortalURL/Archivos/09/Archivos/Responsabilidad_Social_Universitaria.pdf

http://www.aciamericas.coop/IMG/pdf/presentacion91e6.pdf

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ADMINISTRACIÓN BASADA EN LA EVIDENCIA: EFECTIVIDAD EN LA TOMA DE DECISIONES EN LAS PYMES DEL SECTOR INDUSTRIA DE LA CIUDAD DE BOGOTÁ D.C

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RESUMEN

En la actualidad, las empresas están obligadas a repensar sus competencias, preparase para ser competitivas y definir estrategias para sobrevivir en el escenario global. Para hacerlo, cuentan con herramientas que el conocimiento viene creando progresivamente pero que han sido ignoradas o no han sido empleadas adecuadamente. Drucker (1983), afirmó en los años 80, que el surgimiento de la gestión empresarial como una institución distinta, fundamental y líder es un fenómeno esencial en la historia social. La investigación tuvo como objetivo central estudiar la utilización del conocimiento científico producto de la investigación y la experiencia personal producto de su actividad laboral en la gestión empresarial de las Pymes del sector industria de la ciudad de Bogotá D. C., en su desarrollo se evaluó si estas empresas disponen de conocimiento, lo gestionan y hacen buen uso de los desarrollos teóricos y tecnológicos producto de la investigación y de la experiencia a nivel local e internacional en los procesos de toma de decisiones empresariales y evidenciar su incidencia en el desarrollo del sector ; para su desarrollo, se tomó como referencia los desarrollos recientes de la Administración Basada en la Evidencia (ABE), considerando que su estructura presenta elementos que desde ya muestran una probabilidad de aporte significativo al desarrollo de las empresas del sector.

PALABRAS CLAVE

ADMINISTRACIÓN, TOMA DE DECISIONES, EVIDENCIA, INTUICIÓN, ECONOMÍA DIGITAL, CONOCIMIENTO, EXPERIENCIA

ABSTRACT

Today, companies are forced to rethink their skills, prepare to be competitive and to define strategies to survive on the global stage. To do this, they have tools that knowledge has been creating progressively but have been ignored or have not been properly used. Drucker (1983), said in the 80s, the emergence of business management as a distinct, fundamental and leading institution is an essential phenomenon in social history. The research had as main objective to study the use of scientific knowledge product research and personal experience product of their work in the business management of SMEs in the industrial sector of the city of Bogota, in its development was evaluated whether these companies have knowledge, manage and make good use of the theoretical and technological developments product research and experience at local and international level in the process of making business decisions and demonstrate their impact on the development of the sector; for their development, reference was made to recent developments of the Evidence-Based Management (ABE), considering that its structure has elements that already show a significant probability of the development of enterprises in the sector contribution.

JEL: H32, M13, M1, M15, D21, D81, L25

KEYWORDS: Management, Decisión Making, Evidence, Intuition, Digital Economy, Knowledge, Experience

INTRODUCCIÓN

La administración es un disciplina que permite optimizar recursos mediante procesos que buscan la eficiencia en la gestión de las organizaciones, en un escenario global enmarcado por una sociedad digital que facilita la difusión del conocimiento y las experiencias, a través de una red que interconecta todo el planeta y a través de la cual se pueda acceder a la información. Estos avances y la disponibilidad de recursos han llevado a que hoy se hable de la Administración Basada en la Evidencia (ABE), método en el que las decisiones administrativas deben ser tomadas tomando en cuenta el conocimiento producto de la investigación, que se difunde con rapidez y la experiencia adquirida en la práctica administrativa. Es de esperarse entonces, que se tomen decisiones estudiadas y valoradas a la luz del conocimiento y las necesidades de las empresas, con base en investigaciones y la experiencia, que evidencian la mejor práctica ante una u otra situación. En desarrollo de la investigación se tomó como eje del conocimiento, el modelo de Administración Basado en la Evidencia, y la toma de decisiones en las Pymes del sector industria de la ciudad de Bogotá, modelo que como se enuncia, centra sus desarrollos teóricos en la toma de decisiones basadas en evidencias en el medio empresarial a través de información, datos, experiencia, conocimiento científico validado entre otros aspectos, por lo que se espera el estudio haga un aporte de importancia al sector.

REVISIÓN LITERARIA

La importancia de la información en la toma de decisiones según Ruiz (2005), se ve reflejada en que mediante la decisión, la información se convierte en acción. Esto quiere decir que la información es la materia prima mediante la cual las decisiones son tomadas; acción que para Moigne (1974), se convierte en el proceso de identificar y solucionar los problemas que existen en toda organización Para Bueno (2000), la sociedad actual confronta a las empresas y a la función administrativa a generar más valor intelectual, y el conocimiento es igual o más valorado que los propios activos de la organización. El capital intelectual es muy difícil de imitar y por lo tanto es envidiado por la competencia, mientras una empresa puede comprar la misma maquinaria, instalaciones de la misma capacidad, insumos de la misma calidad, etc., será muy difícil encontrar personal directivo que genere buenas estrategias, que tome decisiones que permitan el desarrollo de organizaciones, que innoven, investiguen, etc.

En la misma línea, Porter (1990), sostiene, que el éxito de una empresa dependerá de la capacidad de innovación en los procesos productivos (basado en el conocimiento y capital intelectual de la empresa) y en la eficiente toma de decisiones frente a los problemas que sugiere el entorno de la empresa. Por lo tanto el conocimiento también será considerado como una ventaja competitiva con la que la empresa podrá salir a competir en el mercado. En el mismo sentido, Nonaka (1991) y Laurence (1999), afirmaron, que la toma de decisiones administrativas en una organización dependerá, del conocimiento previo que tengan los directivos y de la capacidad de convertir este conocimiento en capital intelectual. No basta que los directivos de la organización tengan a disposición el conocimiento (tácito o implícito) sino que este conocimiento se debe convertir en acción (mediante la toma de buenas decisiones, estrategias, innovación, etc., como resultado tener capital intelectual.

Para García, Mora y Lieberman (2004), las Tics definieron un entorno completamente nuevo, al que se denominó economía digital, que además es una consecuencia de la globalización de la economía. Al mismo tiempo y como resultado de su avance, el acceso a los mercados globalizados, está al alcance de cualquier organización; el problema radica en la capacidad de respuesta que tenga la empresa a la velocidad con que se dan los cambios en los mercados. Para los autores, se induce un problema que plantea interrogantes como: ¿Es posible utilizar abundante información disponible en la gestión de las organizaciones?; ¿por qué no se utiliza la información generada por la investigación a la que cada día es más fácil de acceder?; Estos mismos autores citan A (Venkatraman, 1998), quien afirmo, que “los modelos de estrategia y estructura

son lamentablemente inadecuados para responder a los retos inminentes de la era de la información", que hacer al respecto?. Para, García et al. (2004), este entorno es conocido como la Economía Digital, en donde el conocimiento es generador de riqueza, la información es digital y se difunde a través de redes mundiales en forma rápida, por tanto, la empresa debe estar interconectada con otras empresas de su misma industria en el país y en el mundo, crear alianzas, relaciones comerciales y aprovechar oportunidades que no serán posibles si no está en red; en este escenario, las empresas y la información están en un proceso de innovación constante, y el consumidor accede a la información en busca de la oferta del bien que requiere a lo que se une la interactividad entre los diferentes usuarios de la red que permite concretar negocios de una forma rápida y segura. Este entorno ofrece un campo en donde la información disponible en la red puede utilizarse como experiencia y base en la toma de estas decisiones.

Para Castells (2006), las empresas se han vuelto interdependientes una con otra a nivel mundial, introduciendo una nueva relación entre economía, sociedad y Estado. Donde la misma sociedad transforma y desarrolla la tecnología de la información por medio del Estado quien, según el autor, fomenta la modernización tecnológica; la revolución de esta tecnología de la información, por lo tanto, abarca todos los ámbitos humanos, y ha permitido la creación de nuevos métodos de administración, producción, industrialismo, capitalismo y estatismo. En la práctica según García et al. (2004), la administración históricamente ha contemplado la ayuda de otros campos del conocimiento como en las matemáticas, biología, ingeniería, psicología, etc., para poder solucionar los problemas que se encuentran diariamente en una empresa. La práctica de la administración puede hacer uso de todas las herramientas disponibles así como de la información existente que sea necesaria para que cada día sea más eficiente y se puedan obtener mejores resultados. Producto de la refelexiòn frente a las otras disciplinas del conocmiento y la interacción del mismo, encuentran en la medicina basada en la evidencia (MBE), una fuente de comnocimiento util a la gesttion estrategica organizacional para la toma de decisiones y plantean lo que hoy se conoce como la Administración basada en la evidencia (ABE), que se pone en contexto en su trabajo, "una aplicación de la medicina basada en la evidencia al mundo empresarial y a la formación de directivos".

La administración basada en la evidencia (ABE), se originó con base en la idea de la *Medicina Basada en la Evidencia* que surgió en parís en el año 1834, cuando en el campo de la medicina era muy común extraer sangre del paciente para tratar diferentes patologías, este tratamiento conocido como sangría implicaba graves peligros para el paciente y no siempre tenía efectos curativos en él, (Pinto, 2002); por lo que Alexandre Louis (1787-1854), que tenía como creencia que en la práctica de la medicina era importante introducir el método cuantitativo, lo cual ayudaría a medir y observar el efecto causado por los tratamientos médicos. Con esta premisa, en uno de sus inventos Pierre, intenta medir la eficacia del tratamiento de la sangría en varios pacientes con diferentes patologías, así mismo comparó los resultados con pacientes que tenían la misma patología pero que no se habían realizado la sangría y el resultado fue que no había diferencia, lo que lo motivo a pensar que no era necesario que todos los médicos realizaran ese tratamiento a varios pacientes puesto que él ya había evidenciado que su efecto en muchas ocasiones no tenía resultado (Fresquet, 2007). Luego de este descubrimiento, a mediados del siglo XIX Louis crea la Medicina Basada en la Evidencia, este método no tuvo relevancia sino hasta el año 1992 cuando un grupo de médicos de la Universidad de McMaster en Canadá iniciaron un movimiento para promulgar la nueva práctica de la medicina. Esta práctica no solo requiere acceso a la información sino habilidades de la personas que lo realizan para poder establecer las preguntas correctas, recoger la evidencia, evaluarla y aplicarla al caso práctico (Garcia, Mora, & Lieberman, 2004).

Al considerar que el método utilizado en la MBE (Medicina Basada en la Evidencia) se concluye que podría ser aplicado en cualquier campo de trabajo, y teniendo en cuenta el uso limitado que los directivos y administradores hacen de la información y la evidencia que se genera con el día a día, se opta por utilizar este método en la práctica de la administración y la toma de decisiones. Esta práctica es aún reciente y su difusión y aplicación aún no se ha generalizado. Existe evidencia de estos avances en países como Estados Unidos a través de la Academy of Management, Harvard University, entre otros; Canadá a través de la

Canadian Health Education and Reserach Foundation, España, Argentina y estudios incipientes en otros países. Investigadores como Jeffrey Pfeffer, Bob Sutton, Tracy Altman y Eduardo Lazzati han estado investigando sobre los efectos que tiene la gestión basada en la evidencia y su aplicación; entre los resultados de sus investigaciones se pueden resumir los principios de la EBM (Evidence-Based Management) que publican en su página web:

Frente a los hechos concretos, y construir una cultura en la que la gente se les anima a decir la verdad, aunque sea desagradable. Estar comprometido con la toma de decisiones " hecha a base" – que significa estar comprometido a conseguir la mejor evidencia y usarlo para guiar las acciones. Trate a su organización como un prototipo inacabado - fomentar la experimentación y el aprendizaje práctico. Busque los riesgos y problemas de lo que la gente recomienda Incluso la mejor medicina tiene efectos secundarios. Evite basar las decisiones en las creencias no probadas, pero muy arraigadas, lo que ha hecho en el pasado, o en una "evaluación comparativa" acrítica de lo que hacen los ganadores (Pfeffer & Sutton, 2014)

De este modo, de acuerdo con autores como Pfeffer y Sutton (2014), la Doctora Denise Rousseau (2006), plantea que con la administración basada en la evidencia se busca, encontrar y evaluar correctamente la información existente con el fin de solucionar eficientemente un problema. En el mismo sentido, para García del Junco (2008), las razones sobre la importancia de plantear el uso de la ABE como filosofía en una organización son las siguientes: la innovación, la capacitación y el desarrollo, las nuevas tecnologías de la información y la comunicación, la Importancia de la adecuada toma de decisiones, que es el fin último de la ABE; si no se toman buenas decisiones en una organización, ésta generará mayores pérdidas y reducirá tiempos y costos. Así mismo, el administrador podrá hacer retroalimentación de sus decisiones para una futura ocasión (Garza, Hernández, Mendoza, & Pariente, 2012, pág. 88)

Pariente et al. (2012), Sugiere, que así como la administración basada en la evidencia puede ser de gran utilidad para los directivos y administradores al momento de la toma de decisiones y solución de problemas, ésta puede tener algunas debilidades y procesos, entre ellos, la poca educación lectora que tienen los directivos, quienes preferirán tomar decisiones basados en su propia experiencia o intuición o tener en cuenta consejos o evidencia que es débil y que puede no ser útil, de acuerdo con Rousseau (2006), afirma que existe una brecha entre la investigación y la práctica; pues, aunque haya suficiente investigación, existen prácticas que aún hoy en día se siguen haciendo mal o no se hacen, a pesar de lo sugerido por la evidencia existente. Para Rousseau (2006), este problema principalmente es debido a la falta de formación académica de los directivos y al no hábito de la investigación de los empleados, pues la Administración Basada en la Evidencia consiste principalmente en investigar evidencia y trasladarla a la práctica con el fin de resolver problemas. Para Denise (2006), existen dos tipos de videncia que puede ser tenida en cuenta por los administradores al momento de buscar información: La gran evidencia y la pequeña; la gran evidencia se refiera a situaciones generales resueltas por métodos científicos y que pueden aplicarse a cualquier organización y la pequeña evidencia a la información que se encuentra en el contexto cercano a la empresa; es decir, la información local.

En este contexto de análisis, García et al (2004), Rousseau (2006) afirma que si hay mejores administradores, habrá un mejor aprendizaje. Es decir, los administradores al momento de aplicar la ABE necesitan un aprendizaje real, no modas o falsas conclusiones. Con lo anterior la investigadora explica que la poca información que tienen los administradores puede hacer que éstos malinterpreten sus propias experiencias o no las entiendan, lo que ocasiona que tomen decisiones equivocadas. En este punto la autora enfatiza en: los administradores no conocen la evidencia, es decir, muy pocos leen textos académicos o investigaciones y mucho menos hacen sus propias investigaciones; la experiencia personal de los directivos domina al momento de tomar decisiones, lo que puede ocasionar que no siempre se escojan las mejores opciones; a esto se suma, que el método científico es poco valorado y se cree que solamente es teoría, muchos de los administradores no ejercen esta práctica. Con lo anterior se puede tener referencia de la

importancia de conocer, estudiar, difundir y aplicar la metodología de la Administración Basada en la Evidencia con el fin de que ésta sirva como una herramienta útil al momento de realizar la gestión empresarial. Para García y Dutschke (2008), la ABE es un instrumento de la administración y para poder aplicarlo se debe tener en cuenta la siguiente metodología: Formular la pregunta correcta; localizar las mejores evidencias; valoración crítica de las evidencias; aplicación de resultados a la práctica; evaluación de los resultados. Siguiendo este procedimiento los administradores podrán realizar una recopilación, selección, aplicación y evaluación eficiente de la información que le servirá como evidencia para la toma de decisiones en su empresa, (García & Casanueva, 2010).

METODOLOGÍA

Esta investigación tiene un enfoque mixto a través del cual se estudia una realidad desde una perspectiva objetiva, sin pretender el descubrimiento o la construcción de teorías, sino que busca contribuir a las investigaciones existentes con el diseño de un modelo propio que responda a las condiciones del contexto empresarial colombiano. En el desarrollo de la investigación se estudia el proceso de toma de decisiones de las empresas Pymes del sector industria en Bogotá, y se busca encontrar la relación que tiene en la efectividad de las decisiones en los resultados de las empresas, tomando como referencia los desarrollos recientes de la Administración Basada en la Evidencia. Respecto al enfoque, se prefiere el enfoque mixto, por dos razones: en primer lugar los referentes teóricos e investigaciones en cuanto al proceso de la toma de decisiones y la ABE son aún limitados (Bérard, 2010) y diferentes en cada una de las empresas estudiadas; por lo que los resultados de esta investigación serán poco homogéneos. Sin embargo, en esta investigación es vital, el análisis estadístico, el uso del conocimiento científico y de la experiencia personal de los directivos de las empresas y complementando el análisis cuantitativo con elementos cualitativos se espera tener una unidad de relación de estas variables con la efectividad de la toma de decisiones materializada en indicadores de eficiencia como productividad empresarial y rentabilidad sobre inversión, se espera que el estudio muestre una alternativa útil al desarrollo de las empresas. En otro sentido, porque los métodos de recolección de datos será un hibrido entre entrevista (cualitativa) y encuesta (cuantitativa).

En su diseño, esta investigación es de tipo correlacional porque busca analizar la relación existente entre el uso de diversas fuentes de conocimiento científico y la experiencia personal de los directivos de un grupo de Pymes con la efectividad en la toma de sus decisiones y el logro de los resultados organizacionales. La población objetivo es un grupo de directivos responsables de la toma de decisiones en pequeñas y medianas empresas pertenecientes al sector industria manufacturera, ubicadas en la ciudad de Bogotá. Actualmente, según estadísticas de la Cámara de Comercio de Bogotá (2015), se encuentran registradas 4869 Pymes. Éstas representan el 10% del total de las empresas registradas en Bogotá, año 2014; Tabla No 1.

Tabla 2: Participación Por Sectores de Bogotá

Participación Por Sectores Empresas Pymes de Bogotá		
Sectores	%	No empresas
Cuero, calzado y marroquinería	4%	195
Productos textiles	5%	243
Productos minerales no metálicos	6%	292
Actividades de edición e impresión	8%	390
Maquinaria y equipo	9%	438
Productos de caucho y plástico	9%	438
Sustancias y productos químicos	10%	487
Prendas de vestir	10%	487
Productos metálicos	11%	536
Alimentos y bebidas	14%	682
Muebles, otras industrias manufactureras	14%	682
TOTAL	100%	4.869

Fuente: Cámara de Comercio de Bogotá, 2015

De estas empresas se invitó a participar del estudio a un grupo de directivos de los cinco sectores más representativos que ascienden a 2.873 empresas Pymes, ver Tabla 2.

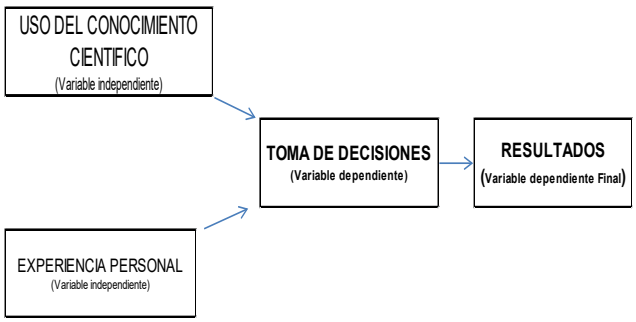
Tabla 3: Sectores Más Representativos Pymes Industria de Bogotá

Sectores Más Representativos Empresas Pymes De Bogotá		
Sectores	%	No. Empresas
Sustancias y productos químicos	10%	487
Prendas de vestir	10%	487
Productos metálicos	11%	536
Alimentos y bebidas	14%	682
Muebles, otras industrias manufactureras	14%	682
TOTAL	59%	2873

Fuente: Cámara de Comercio de Bogotá, 2015

Según el informe publicado por el Observatorio de la Secretaría de Desarrollo Económico, realizado por los investigadores Junca y Manrique (2014), la mayor parte de los establecimientos industriales se dedican a la producción de bienes no durables como textiles, cueros y alimentos. Del mismo modo, las actividades que generan mayores índices de empleo son la industria textil, los alimentos y la industria de muebles. Por otra parte, los autores mencionan que tan solo el 26% de las empresas realizan procesos de innovación tecnológica o mejoras en los procesos de producción, siendo principalmente las empresas exportadoras quienes los realizan (Junca & Manrique, 2014). La muestra, con una confiabilidad del 90% ascendió a 68 empresas, que se distribuyeron proporcionalmente de acuerdo a la participación de cada uno de los cinco sectores seleccionados. Para la obtención de la información se recurre a dos instrumentos, teniendo en cuenta el enfoque correlacional del estudio: Entrevista a una submuestra de directivos de la muestra objeto del estudio con el fin de profundizar sobre las fuentes y los usos del conocimiento científico y la experiencia personal en el proceso de la toma de decisiones orientadas a la definición y el logro de los resultados organizacionales en las empresas en donde ellos trabajan y encuesta a los directivos de las empresas seleccionadas para establecer el uso del conocimiento científico y de la experiencia personal en la toma de decisiones al frente de estas compañías y de este modo establecer la relación que tienen con el grado de eficiencia de estas decisiones. El tipo de encuesta es de escala Likert con valores de 1 a 5, donde 1 significa nunca y 5 siempre. Esto permitirá establecer la relación del uso de las diferentes fuentes de conocimiento científico y/o de la experiencia personal en la toma de decisiones. Los datos se analizan y clasifican de acuerdo a criterios de sistematización, como por ejemplo tipo de empresas, actividad comercial, año de matrícula, utilización de conocimiento científico, experiencia personal en la toma de decisiones, del mismo modo generaran diferentes estadísticas que ayudan a correlacionar las variables conocimiento científico y experiencia personal con la variable efectividad en la toma de decisiones.

Figura 1: Variables Dependiente E Independientes



Fuente: Autor presente investigación, 2015

Tabla 4: Análisis de la Información

Analisis de la información			
Variables	Dimensiones	Uso en	Relación con
CONOCIMIENTO CIENTIFICO	Capacitación Consulta de expertos Revisión de artículos científicos Revisión textos científicos Participación en eventos académicos Conocimiento del entorno	Toma de decisiones	Efetividad de la toma de decisiones **Resultados**
EXPERIENCIA PERSONAL	Experiencia previa Años en el cargo Años de antigüedad Intuición Referencia empírica	Toma de decisiones	Efetividad de la toma de decisiones **Resultados**

Fuente: Autor presente investigación, 2015

Se realiza análisis de correlación para identificar si la variable conocimiento científico y la variable experiencia personal de los directivos de las empresas, inciden en la toma de decisiones de las empresas y al mismo tiempo establecer la relación con la efectividad de estas decisiones a través de los resultados, en particular, los resultados de eficiencia financiera. Como la Estadística Inferencial permite trabajar con una variable a nivel de intervalo o razón, así también se puede comprender la relación de dos o más variables y permitirá relacionar mediante ecuaciones, una variable en relación de la otra variable (Regresión Lineal) y una variable en relación a otras variables (Regresión múltiple). Con la regresión se busca determinar la relación de dependencia entre la variable dependiente y las variables independientes. Es decir, conociendo los valores de una o varias variables independientes, se trata de estimar la incidencia en el comportamiento de las variables dependientes.

RESULTADOS

El análisis de fuentes de información y análisis previos sobre el los problemas más característicos de las empresas colombianas, arroja serias dificultades en diferentes aspectos que pueden ser clasificados en las dos categorías señaladas como fundamentales para la administración de las empresas, la creación de valor y la mejora en los indicadores de eficiencia o efectividad de la toma de decisiones en las empresas Pymes, entre ellas: Falta de recursos y fuentes de financiación; rezago en el conocimiento y aplicación de nuevas tecnologías; desarrollo o mejoramiento de nuevos productos y procesos; conocimiento de las necesidades de desarrollo de la organización; ausencia de estrategias de posicionamiento; desconocimiento de la posición competitiva; cuándo y cómo integrarse a una cadena o clúster; escasa cooperación entre las empresas; consulta de información, en centros de ciencia y Tecnología e innovación; pertinencia de los programas de formación en administración; asistencia a eventos de difusión del conocimiento; desconocimiento de las metodologías para medir la productividad y competitividad; reprocesos durante la manufactura ; deficiente manejo de la logística interna; no se trabaja en equipo, entre otras

Lo expuesto anteriormente, sin lugar a duda, compromete el desarrollo de la economía y pone en riesgo la sostenibilidad económica y financiera, en mayor parte de las pequeñas y medianas empresas del país. Al respecto según la confederación de cámaras de comercio (Confecamaras, 2015) en Colombia cuando se atiende a la distribución sectorial de las empresas se encuentra que son propensas a la fragilidad financiera, según participación en el sector comercio (36,3%), seguido de industria (20,8%) y de actividades inmobiliarias, de alquiler y empresariales (17,2); de acuerdo con su tamaño, sobresalen las Pymes, que representan el 77% del grupo de empresas en peligro de fragilidad financiera

Los resultados son una muestra de cómo las decisiones en las Pymes no corresponden a modelos diseñados que orientan la toma de decisiones y por el contrario al aplicar modelos como por ej. para el costo promedio ponderado de capital, que muestra si la empresa financia sus inversiones en forma óptima los resultados encontrados dejan claro que hay un total desconocimiento del tema en el seno de estas empresas.

Tabla 4: Indicadores de Eficiencia Operativa de la Pymes Industria de Bogotá

Años	ROE	Promedio Muestra	ROI	Promedio Muestra	Wacc prom	RF
2010	9,44%	5,16%	5,14%	5,16%		7,42%
2011	9,23%	1,99%	5,03%	1,99%		7,02%
2012	7,03%	2,47%	3,92%	2,47%		5,95%
2013	10,47%	8,59%	5,88%	8,59%		6,11%
2014	8,47%	2,50%	4,44%	2,50%	12,01%	6,55%
Promedio	8,93%	4,14%	4,88%	4,14%	12,01%	6,61%

Fuente: Supersosciedades, información procesada por el Autor, 2015

En relación con los indicadores de eficiencia operativa del sector, la rentabilidad de la inversión y capital, comparándolo con la tasa libre de riesgo, se puede observar que en promedio la tasa libre de riesgo 6,61% , se ubica por encima de la rentabilidad sobre inversión 4,88%, lo cual demuestra que las empresas no son eficientes en la administración de los recursos o también se debe a que las condiciones en que operan no son las mejores y sus costos de son altos, que puede ser una de las razones del cierre frecuente de este tipo de negocios. Según los resultados publicados por él (DANE, 2014), aproximadamente el 30% de las empresas industriales totales existentes, realizan inversiones en investigación y desarrollo. Además, existen estudios sobre los problemas más característicos de las empresas colombianas, reflejados en la creación de valor y la construcción de ventajas competitivas sostenibles; también en la escasez de financiación (de corto y largo plazo), el rezago en el conocimiento y aplicación de nuevas tecnologías ("duras y blandas"), debilidad para el desarrollo o mejoramiento de nuevos productos y procesos. Y no menos importante la escasa cooperación entre las empresas, los Centros de Ciencia y Tecnología y Universidades.

CONCLUSIONES

La administración por evidencia ABE, es una herramienta de gran significado para la gestión empresarial, por que llama la atención de los directivos, sobre la importancia que tiene el conocimiento y la experiencia documentada, responsablemente, en los resultados finales de las empresas que debe ser visto como una medida de efectividad de la toma de decisiones y que se sustenta en hechos reales y no en la intuición. La ABE, en Colombia es absolutamente desconocida pero los diálogos con empresarios, presagian una acogida a gran escala, porque encuentran en ella una opción de fácil entendimiento en su aplicación aunque entienden que va a requerir de un buen de exigencia disciplina y conocimiento. Reconocer que en el medio empresarial colombiano y en particular en las pequeñas y medianas empresas Pymes, la toma de decisiones es una práctica que en la gran mayoría se hace con base en la intuición o en algunos caso por recomendaciones de personas ajenas a la organización, que tampoco sustentan sus recomendaciones en conocimiento científico y/o experiencia valida y pertinente al caso aplicado. Este aspecto es negativo para el desarrollo empresarial del país que ve como en los últimos años el sector industrial decrece y su estructura se concentra en pymes que registran alta mortalidad y muy malos resultados.

Las empresas Pymes del sector industria de la ciudad de Bogotá, en su gran mayoría, presentan resultados críticos para sus propietarios, pues su rentabilidad está por debajo de la tasa libre de riesgo y más aún en muchos casos vienen arrojando perdidas y esto se puede considerar como un reflejo de la baja calidad de las decisiones gerenciales que siguen aferrados a formas tradicionales de administrar, y hacen un bajo o ningún uso del conocimiento disponible en el medio académico e investigativo y por otra parte se da un alto nivel de rotación en los cargos directivos que hacen que se pierdan los procesos de aprendizaje a través

de la experiencia. Se recomienda el desarrollo de políticas públicas y sectoriales orientadas a mejorar la productividad y crecimiento económico, teniendo como referencia los resultados obtenidos a partir del modelo, los cuales evidencian que estas empresas no son eficientes en la administración de los recursos comprometidos, a través de la inversión realizada por su parte, lo que permite confrontar lo expuesto en el desarrollo de este trabajo acerca de los grandes problemas de las mismas, especialmente en el segmento PYME, como el manejo de los recursos financieros, en su administración hay ausencia de una cultura financiera, se desconocen o no se tiene acceso a las diferentes opciones para obtener los recursos necesarios que le permitan desarrollar sus operaciones en forma rentable y a menor riesgo; entre las cuales se puede mencionar: las fuentes internas de financiación, el mercado de valores, el mercado de capitales y financiero, y que se presentan como alternativas de financiamiento, las cuales podrían generar menores costos, de tal modo que no se siga dependiendo de los créditos bancarios, inaccesibles en muchos casos para las pequeñas empresas y que representan mayores costos de financiación.

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MÉTODOS NO PARAMÉTRICOS COMPLEMENTARIOS PARA EL ANÁLISIS DE EFICIENCIA: ANÁLISIS SLACK

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RESUMEN

Los modelos no paramétricos como el DEA (Data Envelopment Analysis) son una técnica de programación matemática que permite la construcción de una superficie envolvente, frontera eficiente o función de producción empírica, a partir de los datos disponibles del conjunto de las unidades sujetas de estudio (DMUs), de forma que las DMUs que determinan la envolvente son denominadas DMUs eficientes . El análisis slacks sirve como extensión del modelo DEA, debido a que el análisis de las variables slacks opera el ratio de eficiencia de las variables inputs y outputs. Para determinar cómo mejora el funcionamiento operacional de la DMU ineficaz indicando cuantas entradas hay que disminuir y/o cuantas salidas a aumentar para hacer que la DMU ineficiente deje de serlo. En este trabajo aplicamos estos modelos para el análisis de eficiencia de terminales contenedoras ubicadas en norte américa. En este trabajo se utiliza una función de distancia orientada al producto, que se caracteriza por ser una tecnología cuyo fin es maximizar la producción de un vector de insumos. Es decir, para la autoridad portuaria resulta de mayor utilidad hacer más eficiente el uso de su infraestructura y equipo existente, maximizando la cantidad de contenedores movidos.

PALABRAS CLAVE : Análisis Slack, DEA , Eficiencia, Contenedores

NONPARAMETRIC METHODS AS SUPPLEMENTARY ANALYSIS OF EFFICIENCY: ANALYSIS SLACK

ABSTRACT

Nonparametric models such as the DEA (Data Envelopment Analysis) is used as a mathematical programming technique that allows the construction of a peripheral efficiency frontier or empirical production function from available data of all decision making units (DMUs) subject of study, so that the DMUs who are determining the envelope are called efficient DMUs. The slacks analysis serves as an extension DEA's models, due to the slack variable analyzed works with efficiency ratios, to determine how to improve the operational performance of an inefficient DMU indicating how many inputs should be decreased/increase and / or output to increase/decreased to make a DMU eficient. In this paper we apply these models to analyze efficiency of container terminals in North America. In this paper a distance function of the product, which is characterized by being a technology whose aim is to maximize the production of a vector input is used. That is, for the port authority is more useful to make more efficient the use of existing infrastructure and equipment, maximizing the number of containers annually moved.

INTRODUCCION

En la actualidad existe un requerimiento mayor sobre los servicios proporcionados por cada país, dado el contexto global de las economías actuales, en una base competitiva internacional realizado. En este contexto existe una presión en las autoridades portuarias para que mejoren su funcionamiento y eficiencia con la finalidad de que se mejore la competencia entre los puertos así como el mejoramiento de costos de transporte. Para mantener un perfil competitivo las organizaciones buscan siempre mejorar sus prácticas

para esto es necesario aplicar métodos para la medición la eficiencia que ayuden a conocer cuál ha sido la aportación general de la eficiencia en este sector y determinar así, los parámetros adecuados que permitan conocer los factores que contribuyen a modificar el desempeño en los ámbitos locales e internacionales. La aplicación de la técnica DEA (Data envelopment analysis) ha sido ampliamente aplicado a diversos campos; (Camanho & Dyson, 2005) en el sector bancario; (Barros, 2005) en el sector hotelero; (Butler & Li, 2005) en hospitales, etc.

La cantidad de trabajos publicados en diferentes periódicos y revistas, utilizando esta metodología, sugiere la amplia aplicación que tiene el DEA. Una extensión de los modelos DEA se observa con el análisis de la variable slack que opera el ratio de eficiencia de las variables Inputs y Outputs obtenidos, para determinar cómo mejoría el funcionamiento operacional de la unidad sujeta de estudio ineficaz indicando cuantas entradas hay que disminuir y/o cuantas salidas a aumentar. La presente investigación busca cubrir dos situaciones planteadas a continuación, el primero sería mostrar la el uso, estudio y resultados de la extensión de la herramienta no paramétrica del DEA, el análisis de sensibildiad slack, para la interpretación de la medición de eficiencia con modelos no paramétricos, el segundo punto es mostrar con un ejemplo real el desempeño operacional que guardan las terminales contenedoras de Norte America con relación a sus resultados de eficiencia obtenidos con la metodología DEA. El periodo de estudio comprende el año 2005-2008. Este documento se ha estructurado de la siguiente manera: primero abordamos una breve introducción, la segunda sección dos versa sobre los fundamentos teórico metodológicos sobre las mediciones de eficiencia. Posteriormente en la sección tres, se describe la propuesta metodológica del uso del análisis de sensibilidad en la mediciones de eficiencia con herramientas no paramétricas. En la cuarta sección se muestran los resultados reales del análisis slack aplicado a 33 terminales contenedoras de America del Norte. Y por último las conclusiones, nuevas líneas de investigación y bibliografía

Fundamentos Teorico Metodologico: Mediciones de Eficiencia

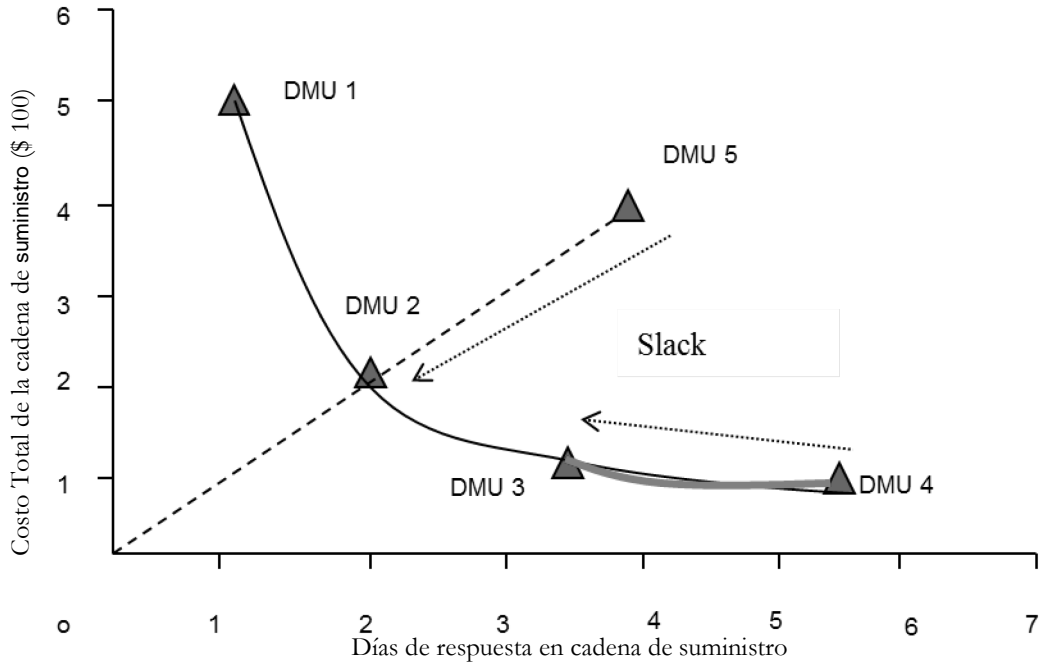
El Análisis Envolvente de Datos, DEA por sus siglas en inglés, fue desarrollada inicialmente por Charnes, Cooper y Rodhes en 1978, y surge como una extensión del trabajo de Farrell en el año de 1957, el cual proporciona una "medida satisfactoria de eficiencia productiva" que tiene en cuenta todos los inputs (recursos empleados) y muestra cómo puede ser calculada, ilustrando su método mediante una aplicación a la producción agrícola de Estados Unidos. El análisis DEA es una metodología poderosa para organizar y analizar información y de esta manera estimar la eficiencia relativa de las unidades de decisión comparando cada una de ellas solamente con las mejores unidades de decisión (DMU por sus siglas en inglés). Los modelos DEA más utilizados en la práctica son el CCR y BCC. La diferencia principal entre estos dos métodos radica en el supuesto de las escalas de retorno. De hecho el modelo CCR asume constantes escalas de retorno, donde el modelo BCC permite variables escalas de retorno. Los modelos DEA pueden diferenciarse de acuerdo a su orientación ya sea hacia el input o hacia el output (e.i. ya sea para minimizar los inputs para un nivel dado de output o para maximizar un output para un nivel dado de input)(So, Kim, Cho & Kim, 2007.) El análisis DEA es una metodología poderosa para organizar y analizar información y de esta manera estimar la eficiencia relativa de las unidades de decisión comparando cada una de ellas solamente con las mejores unidades de decisión DMU. En este tipo de método, se asume que si A es capaz de producir Y (A) resultados con X (A) insumos, entonces los otros productores deben de producir lo mismo que A para poder ser eficientes (Cuevas,2003) (Arieu 2003). Según el modelo básico de Charnes et all. 1978, se requieren tantas optimizaciones como unidades de decisión (DMU), a partir del modelo de programación lineal siguiente:

$$\text{Max } \theta = \mu 1y10 + ... + \mu sys0$$
sa
$$v1x10 + ... + vmxm0=1$$
$$\mu 1y1j + ... + \mu sysj <= v1x1j + ... + vmxmj \ (j=1,...,n)$$
$$v1, v2, ..., vm >= 0$$

μ1, μ2, ..., μs >= 0

Siendo vi y μi respectivamente las ponderaciones para los inputs (xi) y los outputs (yi). En los modelos no paramétricos, el análisis de eficiencia no requiere ninguna hipótesis sobre la frontera de producción, siendo la eficiencia de una unidad definida con respecto a las unidades "observadas" con mejor comportamiento. Este análisis se detiene en la identificación del "mejor comportamiento" en lugar de un "comportamiento medio", como hace el análisis de regresión Extensión de los modelos DEA: Análisis de las Variables slacks Como ya se planteó anteriormente, uno de los principales objetivos del análisis DEA es medir la eficiencia de un DMU a través de una métrica escalar que oscila entre cero (deficiente) y uno (óptimo) y pretende medir la eficiencia relativa de una DMU con respecto del resto del conjunto de DMUs. Este análisis se logra a través de la programación lineal utilizando el modelo de CCR. Al realizar este análisis arroja el valor objetivo (^{0} *) llamado ratio que muestra si la DMU es eficiente o no. Sin embargo esta solución revela al mismo tiempo la existencia de cualquier exceso de inputs o insuficiencia de outputs a esto se le llama slack (Tone, 2001) El análisis de las variables slacks opera el ratio de eficiencia de las variables Inputs y Outputs obtenido del modelo CCR. Para determinar cómo mejora el funcionamiento operacional de la DMU ineficaz indicando cuantas entradas hay que disminuir y/o cuantas salidas a aumentar para hacer que la DMU ineficiente deje de serlo (Ling y Tseng, 2007). Por ejemplo, en la siguiente figura no1, la DMU 4 se encuentra en la frontera de eficiencia , sin embargo se puede apreciar, en la misma figura que la DMU 4 aún puede reducir 2 días para alcanzar a la DMU 3

Figura 1: Ejemplo de Una Variable Slack



Fuente: Elaboración propia, con base en Cook y Zhu (2008) Data Envelopment Analysis Como se aprecia en la figura 1 , esto es, el movimiento en la frontera de eficiencia es alcanzado vía la optimización de la variable slack (Cook y Zhu, 2008)Dependiendo del modelo DEA utilizado, como ya se mencionó, existen varios modelos y que estos pueden tener orientación input o output, así corresponderá la orientación de la fórmula para obtener el slack. PROPUESTA: Análisis de sensibilidad

La investigación en la que aplicamos el análisis de sensibilidad de la variable slack, consta de varios análisis, para fines de divulgación de esta metodología, explicaremos brevemente los demás análisis, sin embargo profundizaremos y ejemplificaremos en el análisis propuesto. Una vez identificados los outliers, la muestra fue de 33 terminales contenedoras, ubicadas en puertos de la costa del Pacífico Norte, las

variables fueron, como inputs capital= longitud del muelle, área total de la terminal, grúas de pórtico; proxie labor= total de equipo en la terminal; outputs= el número de contenedores movidos al año. Esta herramienta de análisis potencializa a las medidas de eficiencia no paramétricas como lo es el DEA. Este trabajo utilizo algunos de los modelos DEA para analizar y comparar la eficiencia de las terminales contenedoras localizadas en los puertos de la costa del pacifico de América del Norte debido a la importancia que estos tienen respecto al volumen de TEUs movidos anualmente en América del norte. El modelo aplicado para conocer la eficiencia de las terminales contenedoras consta de tres análisis. Primero se aplicaran los modelos básico BCC y CCR, que sirven de auto apreciación respecto de la operación de las terminales. Cuando la eficiencia técnica es mayor que 1 esto significa que es técnicamente ineficiente, esto significa que la utilización eficiente de los inputs y outputs no es la adecuada y necesitará disminuir inputs o aumentar outputs. Sin embargo cuando la eficiencia de escala es menor a 1, esto es ineficiencia en la escala y significa que la escala operacional no está alcanzando su valor óptimo y que la escala deberá ser extendida o reducida (con base en la escala de retorno). El tercer análisis consiste en analizar la variable slack dirige el índice de utilización de los inputs y outputs. Se hace esto para evaluar cómo puede mejorar el desempeño operacional de la DMU ineficientes, indicando cuantos inputs habrá que disminuir y/o cuantos outputs habrá que incrementar, para hacer que la DMUs ineficientes se vuelvan eficientes. La información se tomó de los libros International Containerisation International Yearbook años 2005-2008 así como de Global Container Termianl Operator. Las unidades selectas sujetas de análisis se pueden observar en la tabla 1.

Tabla 1: Unidades (Terminales Contenedoras) Sujetas de Análisis

País	Puerto / Terminal-Operador de Terminal	DUM	País	Puerto / Terminal-Operador de Terminal	DUM
CAN	Fraser surrey	1	USA	Los Ángeles. Yang Min Term / Marine Term. Co	19
CAN	Vancouver BCCenterm	2	USA	Los Ángeles. Yunsen Yunsen Terminals Inc.	20
MEX	Ensenada TIM	3	USA	Okland. APL T (60-63) Eagle marine services Ltd	21
MEX	Lazaro Cardenas. L C Term Port Cont	4	USA	Okland. APM T.(B20-B24) APM Terminals	22
MEX	Manzanillo .	5	USA	Okland. Ben E Nutter T.(35,37,38)/ Marine Terminals	23
MEX	Manzanillo .SSA	6	USA	Okland. Hajin T. 55-56 Total Terminals International LLC	24
MEX	Manzanillo .TIM	7	USA	Okland. Oaklad Int. Cont. Term. (57-59) SSA Terminals LLCC	25
USA	Long Beach. California United Term	8	USA	Okland. TransBay Conatiner Trmianl 25-26	26
USA	Long Beach . ITS	9	USA	Okalnd TraPac T. 30 Trapac Inc	27
USA	Long Beach. Long Beach Container T.	10	USA	Portland. Terminal 2 y 6/ Port of portland	28
USA	Long Beach Long BeachPacific Container T. SSA Terminals	11	USA	Seattle.Terminal 18/ SSA	29
USA	Long Beach. Piert T (Hanjin) Total Terminals Int. LLCC	12	USA	Seattle. Terminal 46./ Total Termianls International LLC	30
USA	Long Beach . SSA Pier A	13	USA	Seattle. Terminal 5/ Eagle marine Services LTD	31
USA	Long Beach. SSA Pier C	14	USA	Tacoma. Maersk Pacific T. APM Terminals	32
USA	Los Ángeles. APL pier 300	15	USA	Tacoma. Evergreen Terminal	33
USA	Los Ángeles. APM Pier 400	16	USA	Tacoma. T. 7-D./ Husky Terminal & stevedoring	34
USA	Los Ángeles . Evergreen / Marine Terminals Corp.	17	USA	Tacoma. Hyundai T. / Washington United	35

Fuente: *Elaboración propia con base en los resultados de la investigación.*

RESULTADOS

El Análisis Slack, trabaja con los excesos de inputs y escasos outputs y utiliza un modelo aditivo para proporcionar una medida de escala en los límites de 0 a 1 que abarca todas la ineficiencias que el modelo pueda identificar (Cooper, Seiford, & Tone, 2000). Aunque los análisis slack mencionan las unidades a disminuir y/o aumentar no siempre pueden ser interpretadas al pie de la letra, ya que en ocasiones, en la

realidad, los inputs/outputs no pueden ser movidos con holgura dependiendo el tipo de actividad de la entidad/ giro analizado. En este trabajo se utiliza una función de distancia orientada al producto, que se caracteriza por ser una tecnología cuyo fin es maximizar la producción de un vector de insumos. Es decir, para la autoridad portuaria resulta de mayor utilidad hacer más eficiente el uso de su infraestructura y equipo existente, maximizando la cantidad de TEU (equivalente en mercancías de un contenedor de 20 y 40 pies). Con base en la información obtenida y el modelo propuesto para la identificación de la eficiencia /ineficiencia de las terminales contenedoras de América del Norte. Se corrieron los cálculos y el detalle de los resultados obtenidos por terminal según se aprecia en la tabla 2.

Respecto a la eficiencia técnica pura obtenida del modelo BCC representa la eficiencia en términos del uso de los recursos (inputs) de cada unidad. Cabe mencionar que si una terminal es eficiente en el modelo CCR también lo será en el modelo BCC. Debido a que las terminales de manzanillo resultaron eficientes en los modelos básicos del DEA al momento de realizar el análisis slack se observó que los ratios de las variables input y outputs fueron apropiados. Únicamente la terminal de Lázaro Cárdenas mostró, durante los 4 años de análisis, que debería ajustar su área y la longitud de sus muelles así como deberá aumentar su volumen de TEU movidos al año para alcanzar una eficiencia relativa. Las terminales de Canadá mostraron, durante los 4 años de análisis, que deberá haber un ajuste a las variables "longitud del muelle" y "Área de la terminal" debido a que es amplia y el movimiento de contenedores es bajo y también deberá incrementarse para alcanzar eficiencia. Todos los años del análisis las terminales presentaron retornos de escala decrecientes. Como ya se mencionó anteriormente las terminales de Estados Unidos resultaron ser ineficientes en su gran mayoría. Y a excepción de unas pocas todas deben incrementar su movimiento de contenedores. Solo durante los años 2005 y 2006 algunas terminales de Tacoma (DMU 30 y 31) no requirieron de incremento. Tampoco requirieron incremento las DMU 15 y 16 del puerto de Los Ángeles en los años 2007 y 2008. Quizá porque en el 2008 comenzó el descenso del comercio mundial debido a la crisis mundial tuvieron menos movimientos de contenedores las terminales a excepción de las DMU 16 y 27. El principal problema de las terminales Estadounidenses es con sus variables "área de la terminal" y "longitud del puerto" que son proxie de a variable tierra.

Tabla 2: Resultados Análisis de la Variable Slack Respecto de los Resultados de Eficiencia

	Output Slacks	**Optimal Lambdas**
DMU No.	**Movimiento anual de TEU**	**Comparados**
1	495000	1.000
2	113774	0.368
3	0	1.000
4	637944	0.625
5	0	1.000
6	0	1.000
7	0	1.000
8	476003	0.715
9	213000	0.500
10	152750	0.875
11	616817	0.130
12	0	1.000
13	255235	0.108
14	0	1.000
15	233356	0.070
16	9000	1.000
17	0	1.000
18	622266	0.456

19	747604	0.110
20	258398	0.408
21	615245	0.762
22	973396	0.516
23	448000	1.000
24	532930	0.787
25	142333	0.333
26	480260	0.881
27	251965	0.799
28	1011286	0.526
29	745083	0.366
30	563274	0.805
31	569500	0.750
32	285219.03641	0.191
33	442570.87379	0.817
34	390190.37530	0.644
35	355495.28889	0.597

Fuente: Elaboración propia con base en los resultados de la investigación.

CONCLUSIONES

Al observar los resultados y la técnica utilizada, observamos que el DEA y su extensión del análisis slack, es un eficiente herramienta administrativa sin perder de vista que los valores obtenidos son valores relativos en vez de absolutos. Se tendría que utilizar herramientas como lo es el boostrap para robustecer a esta metodología y proveerle la parte econométrica de la cual se dice que carece. El análisis de la variable slack, pudo proveer de información útil que indica que tan relativa es la ineficiencia en las terminales contenedoras y donde es el problema para su posible mejora. Por ejemplo se aprecio que en 2008 todas las terminales deberían aumentar su output (TEUs movidos anualmente) sin embargo esto se debió a que la crisis mundial que comenzó en 2008 afecto la al comercio generando que no se utilizaran los medios del transporte. Al realizar el análisis por terminal se observó que dentro de un puerto contenedor no todas sus terminales son eficientes y que muchas pueden tener áreas de oportunidad, que quizá solo una a dos terminales sean las que le están generando la eficiencia necesaria para con sus clientes. Con esto se corrobora lo que varios autores mencionan respecto a que la comparación debe hacerse entre terminales o por un mismo grupo de carga y no por todo el complejo portuario Tongzon et all (1995) y Wang et all (2005). Así realmente se podrá trabajar en las aéreas de mejora de cada una de las terminales, exponenciando la eficiencia y competitividad del puerto en general. Las futuras líneas de investigación muestran que deberá aplicarse un modelo que incluya el DEA, análisis de sensibilidad y el bootstrap para proveer mayor información a los tomadores de decisiones respecto del rendimiento de sus terminales.

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LA PROBLEMÁTICA DE LOS CONTRATOS VIRTUALES EN EL COMERCIO INTERNACIONAL

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RESUMEN

El objeto del presente trabajo de investigación es la realización de un estudio analítico, descriptivo y documental que mostrara las principales problemáticas relacionadas con los contratos efectuados mediante el uso de medios electrónicos, enfocando los esfuerzos en lo atinente al contrato de compra-venta que da lugar a la reglamentación del comercio electrónico, los principales hallazgos muestran que México es una de las naciones que más se ha preocupado por adecuar su marco jurídico en materia de comercio electrónico, pero la efectiva realización y regulación, trascendiendo al ámbito de lo fiscal, no se ha podido consolidar en virtud de la pronunciada brecha digital que aún existe en la mayoría de los países de latino américa, México incluido entre estos, trayendo como consecuencia el aún incipiente control de la modalidad de la economía que se identifica como economía digital.

PALABRAS CLAVES: Comercio electrónico, contratación, compra-venta, regulación jurídica, brecha digital, economía digital

THE PROBLEMS OF VIRTUAL CONTRACTS IN INTERNATIONAL TRADE

ABSTRACT

The purpose of this research is to carry out an analytical, descriptive and documentary study that showed the main problems related to contracts made by using electronic means, focusing efforts in the areas to the contract of sale resulting the regulation of electronic commerce, the main findings show that Mexico is one of the countries that has been most concerned about adapting their legal framework for e-commerce, but the actual implementation and regulation, going beyond the scope of the tax, not It has been consolidating under pronounced digital divide that still exists in most Latin American countries, Mexico included among these, consequently resulting in incipient control of the economy mode is identified as digital economy.

KEYWORDS: E-commerce, procurement, transaction, legal regulation, digital divide, digital economy.

INTRODUCCION

Este documento se realiza en virtud de la necesidad de identificar las principales problemáticas en relación a la contratación que se efectúa a través de medios electrónicos o el uso de las tecnologías de la información y la comunicación, que dicho sea de paso se pretende aterrizar en el contexto internacional, partiendo de la regulación existente en el plano mexicano.

En las últimas décadas ha proliferado el uso de los medios electrónicos para celebrar diferentes actos jurídicos, entre ellos los contratos. Esto es así porque la comunicación a través de internet está alcanzando proporciones excesivas que se manifiestan en todos los ámbitos, incluyendo el jurídico, y de manera muy concreta el que se refiere a los contratos.

La revolución tecnológica, el internet y las nuevas formas de hacer negocio mediante el empleo de medios electrónicos o mejor conocido como comercio electrónico, son solo algunas de las cuestiones que se han tomado en consideración a fin de regular el empleo de las tecnologías de la información y la comunicación (TIC) en el comercio internacional, no solo respecto del uso cotidiano que se les dé, sino también de la utilidad que pueda tener para facilitar el comercio entre individuos ubicados en diferentes países a través de una realidad virtual inmersa en lo que hoy día se conoce como economía digital, teniendo como resultado diversas cuestiones que ameritan su estudios, sin embargo el presente trabajo se enfocara en tres cuestiones: regulación jurídica, brecha digital y el control en la economía digital. Ahora bien de manera particular, se busca conocer ¿Cuáles son las implicaciones que se generan en el contexto del comercio internacional a partir de la regulación jurídica, la brecha digital y el control en la economía digital en virtud de la contratación por medios virtuales o electrónicos?

REVISION LITERARIA.

El área específica respecto de la cual girara la indagatoria objeto de la construcción de esta revisión de literatura, será lo atinente a la problemática de los contratos virtuales en el comercio internacional, con la finalidad de conocer cuáles son las implicaciones que se generan respecto de la situación señalada con antelación en relación a su regulación jurídica, la brecha digital y el control de la economía digital.
El tópico central de la investigación está íntimamente ligado al comercio internacional, comercio exterior o comercio entre naciones, definido como "el conjunto de movimientos comerciales y financieros y en general todas aquellas operaciones cualquiera que sea su naturaleza, que se realicen entre naciones; es pues un fenómeno universal en el que participan las diversas comunidades humanas" (Osorio, C. 2006), actividad que exige para establecer esas relaciones necesarias derivadas de los movimientos comerciales y financieros, formas que logren facilitar el flujo de la información que se genera por esos actos, mismo que da como consecuencia que el movimiento de los bienes sea más dinámico.

En ese contexto, y acorde con las ideas y conceptos acerca del comercio exterior y la globalización concebidas por (Reyes, E. 2006) y (Trejo, P. 2008), el primero de los autores en mención expresa que la revolución tecnológica ha trascendido a dos aspectos importantes del comercio internacional: la comunicación y el transporte.

La circunstancia descrita en el párrafo anterior ha impulsado a nivel mundial y hacia el interior de las naciones a efectuar acciones en materia logística y de regulación donde se ha impactado de manera positiva, debido a que el traslado de mercancías se realiza de manera rápida y sencilla, cumpliendo con su entrega en los tiempos previstos y las revisiones aduaneras son más efectivas en virtud de la incorporación de tecnología para evitar revisiones intrusivas que puedan ocasionar la interrupción en la cadena de suministros global.

En tal tesitura la globalización de las economías requieren de tecnologías que faciliten la trasmisión de la información entre sí, por lo tanto, se puede afirmar que las TIC están presentes en todos los niveles de la sociedad actual, desde las más grandes corporaciones multinacionales, a las pymes, gobiernos, administraciones, universidades, centros educativos, organizaciones socioeconómicas y asociaciones, profesionales y particulares (Suarez, R. 2007:2), encontrando en las TIC un instrumento poderoso para poder participar en los mercados mundiales; promover la responsabilidad política; mejorar la provisión de servicios básicos, y realizar las oportunidades de desarrollo local.

Ahora bien centrando las ideas en lo que atañe a este documento, la celebración de contratos por medios electrónicos supone varias problemáticas en virtud de su complejidad, situaciones que van más allá de la reglamentación en materia Civil y Mercantil, por lo tanto, será necesario abordar los antecedentes de la regulación jurídica en el contexto nacional e internacional.

El empleo de los medios digitales para la contratación en el contexto global genera como efecto inmediato que se reduzcan los costos derivados de la transacción, salvándose también obstáculos vinculados con espacio, tiempo y lo atinente al conflicto de leyes en el espacio generado por las legislaciones locales, reduciendo también los costos relacionados con la búsqueda de clientes y la celebración misma del contrato.

Sin ser óbice de lo expuesto en el párrafo anterior, cambian las circunstancias cuando hablamos de la ejecución, debido a que la celebración de los contratos en línea expone grandes problemáticas vinculadas con el cumplimiento del contrato, tales como: a) la imputabilidad de la declaración de voluntad; b) distribución de los riesgos, c) formación del consentimiento; d) lugar y tiempo de celebración; y e) grados de utilización del medio digital (Zárate, H. 2005:Sexto párrafo).

En esencia, en lo atinente a la ejecución de los contratos por medios electrónicos quedan incluidas las normas sobre protección del consumidor y las legislaciones sobre la contratación en entornos digitales, que también contempla la regulación atinente a los medios digitales y la firma electrónica y el establecimiento de controles por el estado que permitan que las disposiciones jurídicas que regulen los contratos a través de medios digitales se cumplan de manera efectiva, ya que sin estos controles, no habría la posibilidad de que se obligue a los implicados.

Por eso que los objetivos primordiales de la regulación del comercio a través de medios electrónicos y las políticas públicas al respecto, es reducir a su mínima expresión la percepción de inseguridad que existe respecto del uso del internet para la realización de diversas transacciones (Zárate, H. 2005:Septimo párrafo).

Existen numerosos organismos internacionales, gubernamentales, intergubernamentales, no gubernamentales y organismos regionales especializados en la emisión de los principios sobre el comercio electrónico, verbigracia control de la privacidad, defensa del consumidor, normas de seguridad tecnológica y telecomunicaciones; firma digital, impacto socioeconómico, pymes etc (Zárate, H. 2005:Decimo párrafo).

Por lo que este trabajo se enfocara en conocer la regulación que existe en la compra venta de bienes y servicios mediante el uso de medios electrónicos que da lugar a lo que se identifica como comercio electrónico
Habiéndose señalado lo descrito en el párrafo que antecede, es primordial señalar los antecedentes en virtud de los cuales México se vio en la necesidad de adoptar el uso de las TIC en la sociedad, comercio y gobierno, regular jurídicamente su empleo y hacer todo lo posible por ponerlas al alcance de los ciudadanos.

El primer antecedente a nivel internacional que se tiene respecto de lo descrito en el párrafo anterior lo encontramos en la Resolución 51/162 aprobada por la Asamblea General de la Organización de las Naciones Unidas (ONU) en su ochenta y cincuava (85va.) sesión plenaria de fecha 16 de Diciembre de 1996, en virtud de la cual se emitió la Ley Modelo de la Comisión de las Naciones Unidas para el Derecho Mercantil Internacional (CNUDMI) sobre Comercio Electrónico con la guía para su incorporación al derecho interno de 1996.

Del contenido de la Ley Modelo sobre Comercio Electrónico se destaca el reconocimiento jurídico de los mensajes de datos, la sustitución de la firma por mensajes de datos y la admisibilidad y fuerza probatoria de los mensajes de datos; la formación y validez de los contratos; reconocimiento por las partes de los mensajes de dato y la atribución de los mensajes de datos.

En relación a lo establecido por la Ley Modelo sobre Comercio Electrónico, en México con fecha 29 de Mayo del 2000 se publicó en el Diario Oficial de la Federación (DOF) el Decreto por el que se reforman y adicionan diversas disposiciones del Código Civil para el Distrito Federal en Materia Común y para toda la Republica en Materia Federal, del Código Federal de Procedimientos Civiles, del Código de Comercio y de la Ley Federal de Protección al Consumidor, el contenido del decreto tuvo como objeto el realizar una

actualización legislativa mediante la adaptación de los elementos de la Ley Modelo sobre Comercio Electrónico a la legislación comercial, en materia común, procesal y de derechos del consumidor a fin de reconocer el desarrollo del comercio electrónico y la validez jurídica de las operaciones y actos que se efectúen mediante el empleo de medios electrónicos y de comunicación distintos a los que tradicionalmente son empleados mediante el uso del papel, tratando de adecuar rápidamente la legislación mínima en la materia en México a la revolución informática, al vertiginoso avance de la tecnología y los medios de comunicación a través de medios electrónicos, siendo tres las materias objeto de las reformas: la separación formal del Código Civil Federal del Código Civil del Distrito Federal; la reorganización y modernización de los procedimientos del Registro Público de Comercio y; las regulación especial para las operaciones de comercio electrónico (Rojas, V. 2000:385).

En relación a la validación de los datos y mensajes contenidos en las operaciones comerciales a través de medios electrónicos, y en relación con la Ley Modelo de la CNUDMI sobre Comercio Electrónico con la guía para su incorporación al derecho interno de 1996 y complementada en 1998, se emitió la Ley Modelo de la CNUDMI sobre Firmas Electrónicas con la Guía para su incorporación al derecho interno 2001, la Asamblea General de las Naciones Unidas además de tomar en consideración los mismos argumentos que los observados para la emisión de la Ley Modelo de la CNUDMI sobre Comercio Electrónico (Organización de las Naciones Unidas, 2002).

Lo destacable de la Ley Modelo sobre Firmas Electrónicas es el principio de la equivalencia funcional, la especificación de Terminología y conceptos técnicos como la Criptografía, Claves públicas y privadas, prestadores de servicios de certificación.

Atinente a la Ley Modelo sobre Firmas Electrónicas, se publicó en el DOF de fecha 29 de Agosto del 2003 el Decreto por el que se reforman y adicionan diversas disposiciones del Código de Comercio en Materia de Firma Electrónica, con este Decreto se adoptó el contenido de Ley Modelo sobre Firma Electrónica de CNUDMI, se introdujo el concepto de firma electrónica fiable o avanzada y complemento la parte relativa a mensaje de datos detallando conceptos como intermediario, acuse de recibo, copia, error, etc. Dio reconocimiento y validez de los certificados extranjeros e incorporo además la figura del prestador de servicios de certificación, quien como tercero confiable estará investido de la facultad de validar, por su probidad y su tecnología (no fe pública), el proceso de emisión, identificación y atribución de certificados digitales: notarios o corredores Públicos, empresas privadas e instituciones públicas (Reyes, A. 2015:4).

Otro de los antecedentes a nivel internacional respecto a la regulación e implementación de las TIC en diversos ámbitos, en donde México fue participe, se identifica en la Cumbre Mundial sobre la Sociedad de la Información (CMSI), esta Cumbre nace en virtud de que en el año de 1998, la Unión Internacional de Telecomunicaciones (UIT) en su conferencia de plenipotenciarios de Minneapolis, Estados Unidos de Norteamérica (EUA), recibió una propuesta por parte del gobierno de Túnez, decidiendo mediante la Resolución 73 celebrar la CMSI e inscribirla en el programa de las Naciones Unidas, en el año de 2001 el Consejo de UIT decidió celebrar la CMSI en Ginebra del 10 al 12 de diciembre de 2003, y la segunda que tuvo lugar en Túnez del 16 al 18 de noviembre de 2005 (Unión Internacional de Telecomunicaciones, 1998).

En base a lo antes expuesto, surge la siguiente cuestión ¿Qué fue lo que motivo de llevar acabo la CMSI? Según información del sitio en internet de la CMSI, los motivos fueron dos:
La revolución digital y la brecha digital.

Una vez establecidos los antecedentes generales de la regulación para la incorporación de las TIC en diversos ámbitos de la vida de los países en virtud del vertiginoso ritmo de los avances tecnológicos y la necesidad de llenar los huecos generados por la brecha digital y con esto generar una verdadera sociedad

de la información, resulta necesario focalizarse en lo acaecido respecto del tema del uso de las TIC en las operaciones de comercio internacional.

Cuando se aborda el uso de las TIC en las operaciones de comercio internacional hace indispensable referir al Convenio Internacional para la Simplificación y Armonización de los Regímenes Aduaneros, mejor conocido como Convenio de Kyoto, llamado de esa manera debido a que se adoptó en la sesión general del Consejo de Cooperación Aduanera (CCA) en la ciudad japonesa de Kyoto en el mes de Junio de 1973.

Parte de los motivos en virtud de los cuales nace este convenio, es por la aspiración y necesidad que desde el siglo XX se ha tenido para hacer más simples los trámites ante las aduanas (Horta, R. 2000:7).
Desde que entró en vigor, ha habido muchos progresos, entre los que se incluyen (Asociación de Agentes Aduanales de Guadalajara, A. C., 2014: Cuarto párrafo): Globalización creciente del comercio; Crecimiento rápido en el transporte internacional; Un entorno empresarial internacional altamente competitivo; Establecimiento de la Organización Mundial del Comercio (OMC) y de acuerdos comerciales regionales tales como APEC y la Zona de Libre Comercio de la Asociación de Naciones del Asia Sudoriental (AFTA); Reducción de las barreras arancelarias a través de la OMC; Supresión de muchas barreras no arancelarias; Crecimiento del comercio electrónico y del uso del intercambio electrónico de datos (IED) para el cumplimiento de servicios públicos

El convenio de Kyoto se realizó a fin de coadyuvar a los países que se adhirieron a lograr una administración aduanera moderna, mejorar la facilitación y el control, así como proporcionar un planteamiento más simple, armonizado y flexible (Asociación de Agentes Aduanales de Guadalajara, A. C., 2014:Quinto párrafo).

Ahora bien, una pregunta obligada es ¿Cuáles son los beneficios que se generan derivado de la adopción del Convenio? Por una parte los comerciantes se beneficiarán de la facilitación mejorada y de la reducción de costos. Los importadores, exportadores y los transportistas se beneficiarán de los controles aduaneros uniformes y de un movimiento más rápido de mercancías y de personas. Los Gobiernos se beneficiarán de controles más efectivos que aumentan la seguridad fronteriza y reducen la pérdida de ingresos aduaneros (Asociación de Agentes Aduanales de Guadalajara, A. C., 2014:Septimo párrafo).

De manera particular, los capítulos del Anexo general, 6 relativo al control aduanero y 7 atinente a la aplicación de las tecnologías de la información, son los que resultan importantes y objeto de consideración para esta investigación, ya que los capítulos en comento hacen referencia al denominado comercio electrónico. En el capítulo 6, para estatuir que las aduanas utilizarán las tecnologías de la información y el comercio electrónico lo más ampliamente posible para la mejora del control de la aduana y en el capítulo 7 para establecer que la legislación nacional nueva o revisada deberá de prever, entre otros, métodos de comercio electrónico como una alternativa a la exigencia de documentos basada en soporte de papel (Horta, R. 2000:78).

Ahora bien, habiendo realizado un recuento del andamiaje jurídico internacional y nacional en virtud de los cuales se ha manifestado la preocupación por parte de las naciones más desarrolladas en el orbe en relación a la creación de una sociedad del conocimiento y la incorporación intensiva de las TIC en la sociedad, comercio y gobierno, teniendo como resultado la reflexión en el sentido de sin ser óbice de los esfuerzos por parte de las naciones para reglamentar los aspectos relacionados con el comercio electrónico, es necesario reconocer que una de las principales problemáticas en relación a la eficiente aplicación de la reglamentación legal la encontramos en lo que se conoce en la teoría como brecha digital, pasando a segundo término, no obstante su evidente importancia, situaciones respecto del perfeccionamiento y ejecución de los contratos de compraventa a través de medios digitales que es base del comercio electrónico, ya que si no se cuenta con la infraestructura necesaria y el importante involucramiento de los interesados en cada país a fin de que funcione el comercio electrónico como piedra angular del reciente auge (en el caso de los países latinoamericanos) de la economía digital y el control de la misma a través de mecanismos

fiscalizadores eficientes a través también del uso de las TIC por las administraciones tributarias, resultan ociosos los esfuerzos por adecuar las normatividades internas a fin de legitimar y controlar adecuadamente las operaciones comerciales efectuadas con el uso de la tecnología.

Actualmente la brecha digital es una limitante para el desarrollo económico y sobre todo para el comercio digital, ya que existen grandes diferencias en lo que respecta a recursos tecnológicos y presupuesto para la incorporación de TIC´S, en función de elevar el comercio electrónico, incorporar sistemas para agilizar los servicios gubernamentales y de nuevos negocios además de generar leyes en función de que dichos negocios puedan tributar y generar mayores ingresos para el estado y activar la economía de una forma mucho más efectiva con base en el ritmo.

La brecha digital es probablemente uno de los primeros conceptos con que se inicia la reflexión alrededor del tema del impacto social de las tecnologías de información y comunicación (TIC). Desde entonces se percibe que estas tecnologías van a producir diferencias en las oportunidades de desarrollo de las poblaciones y que se establecerá una distancia entre aquellas que tienen o no tienen acceso a las mismas, que los negocios virtuales de nuestro tiempo.

En el mundo de hoy, ya sea para una persona, empresa u organización, el poder acceder a las tecnologías de la información y comunicaciones (TIC) es un requisito importante para participar de una sociedad cada vez más dependiente de la tecnología. El concepto de brecha digital se usa para cuantificar la diferencia existente entre sectores que tienen acceso a las herramientas de la información y aquellos que no lo tienen.

Relacionado con la brecha digital se encuentra lo atinente a la economía digital, como una nueva modalidad de la economía que ha surgido a partir del intensivo uso de las TIC, entonces, la economía digital, según (Kling, A. y Lamb 1999) citado por (Del Águila, A., Padilla, A., Serarols, C., & Veciana, J. 2001:9) es un sector de la economía que incluye los bienes y servicios en los que su desarrollo, producción, venta o aprovisionamiento dependen de forma crítica de las tecnologías digitales.

Ahora bien, uno de los mayores retos a los que se enfrentan las economías estriba en la capitalización del auge del internet en relación al crecimiento económico, situación que implica la necesaria actuación del estado a fin de vigilar que el empleo de las TIC en las relaciones comerciales entre los individuos, cuyo límite se encuentra en la capacidad que tengan las personas y las corporaciones para dar a conocer los bienes o servicios que ofertan a través de los medios digitales, ya que los medios electrónicos no conocen de fronteras físicas e incluso de usos horarios, permiten la inmediatez e instantaneidad de las transacciones comerciales.

Los efectos positivos de la economía digital se observan en innumerables dimensiones, desde un incremento de la actividad económica hasta una mejora de la calidad de vida de la sociedad. El buque insignia de la revolución digital ha sido la invención de internet, que ha posibilitado interconectar el mundo e impulsar la globalización.

El uso de los medios electrónicos en la vida de los individuos implica muchos retos para los estados en relación a situaciones como: la fiscalización, gobernanza, neutralidad y ciberseguridad, sin embargo, para efectos de este documento solo se atenderá lo atinente a la cuestión tributaria (Mestres, J. 2015:39).

En relación a lo anterior, la expansión respecto del uso de los medios electrónicos por parte de los individuos, en ese mismo sentido ha incrementado la cantidad de individuos que participan en transacciones comerciales provocando limitaciones respecto de su control por parte del estado, no solo con el objeto de salvaguardar los derechos y asegurar el cumplimientos por parte de los contratantes, si no también lo atinente a la fiscalización para fines tributarios.

Entonces, el reto al que se enfrenta el Estado es conseguir tasar la actividad en la red. Algunas grandes empresas tecnológicas logran reducir su tributación contabilizando sus ventas en países con menores impuestos, en lugar de en los países donde el comprador efectúa la transacción (Mestres, J. 2015:39).
En América Latina ha avanzado significativamente en la última década en términos de su digitalización. La región se ubica hoy en una posición de liderazgo respecto del mundo emergente y comienza a orientarse gradualmente, aunque a un ritmo lento, a la reducción de la brecha con el mundo industrializado.

METODOLOGIA

Una de las partes más importantes dentro de una investigación es importante distinguir el método y la metodología empleados para darle curso a la investigación. En ese contexto se puede afirmar que el método se puede entender como lo señala (Eyssautier, M. 2003:100) "la ruta que se sigue en las ciencias para alcanzar un fin propuesto" por lo que para esta investigación se decidió emplear el método deductivo debido a que este se emplea para el estudio de una generalización o norma que aplique en términos generales para poder llegar a cuestiones o conclusiones particulares, luego entonces, en ese contexto y entendiendo a la metodología como señala (Eyssautier, M. 2003:100) como "El cuerpo de conocimientos que describe y analiza métodos para el avance de la investigación", la metodología empleada para la realización de esta investigación fue la descriptiva, explicativa y documental.

RESULTADOS

Derivado de la revisión y análisis de las disposiciones internacionales que han sido emitidas por organismos internacionales como CNUDMI o UNCITRAL, la ONU y la OMA, se observa la imperiosa necesidad que siempre ha estado presente para el impulso de la incorporación de las TIC en la sociedad y en particular en el comercio, considerando dicha incorporación como un motor importante que detone el desarrollo económico, social y cultural de las naciones, sobre todo aquellas naciones que aún se encuentran en desarrollo, sin embargo, hay muchos retos que afrontar, retos relacionados con cuestiones como el financiamiento e infraestructura para la incorporación de las TIC, brecha digital, la regulación jurídica efectiva y el control de la economía digital mediante mecanismos efectivos de fiscalización a través del uso de herramientas informáticas.
En el contexto nacional, México ha sido uno de los países en el mundo que ha adecuado su normatividad interna a fin de poder estar en el mismo camino que las economías más desarrolladas en el mundo, reconociendo el rápido avance de la tecnología y la necesidad de adaptar los marcos legales existentes y crear nuevos que sean compatibles con la nueva realidad social, reglamentando cuestiones atinentes como el comercio electrónico, firma electrónica, trasmisión de información por medios electrónicos.

CONCLUSIONES

Es evidente que México ha sido muy disciplinado en el sentido de tratar de adoptar las recomendaciones a nivel internacional a fin de construir el marco jurídico idóneo y permitir la incorporación de las TIC en la sociedad, la economía y el comercio, sin embargo y pese al intenso trabajo efectuado en dichas materias tratando de atender aspectos que pudiesen ser barreras en materia de contractual, como lo es la manifestación del consentimiento, el espacio geográfico o el conflicto de leyes, estas situaciones pasan a segundo plano, en virtud de la necesidad de atender situaciones primordiales como lo son la brecha digital y el control de la economía digital por parte del estado.
No obstante lo señalado en el párrafo anterior, se vislumbra un panorama positivo, ya que México como muchos de los países de Latinoamérica ha mostrado gran interés en atender las problemáticas que implica la alta tecnificación y el uso de las TIC en la sociedad, gobierno y economía, lo que supone que en los años venideros México mostrara; sumamente obligado; avances en materia digitalización, lo que también necesariamente llevaran al éxito de la agenda digital que tan ambiciosamente se ha trazado, poniéndose

dentro de la carrera de la sociedad digital dentro de la gran autopista que es la tecnología en materia de información y comunicación.

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